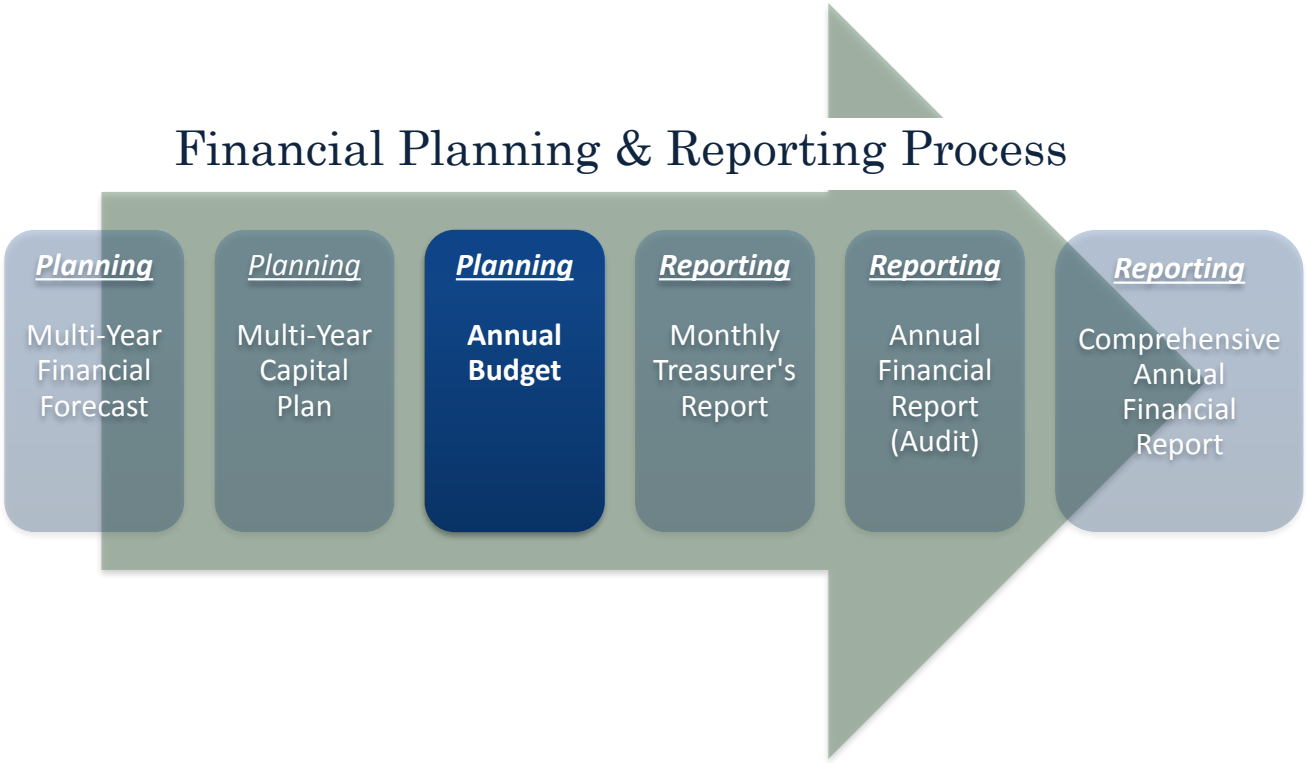
VILLAGE OF

ROUND LAKE BEACH

Illinois

Financial Planning & Reporting Process



Annual Budget

Fiscal Year 2017

(May 1, 2016 – April 30, 2017)

Prepared By: Finance Department

Public Hearing & Approval: March 28, 2016

Elected Officials & Executive Staff

Mayor

Richard H. Hill

Board of Trustees

Linette Benes

Susan Butler

Chuck Husk

Larry T. Mount

Sylvia Valadez

Kevin Wallace

Village Clerk

Margaret Cleveland

Village Administrator

David Kilbane

Chief of Police

David Hare

Public Works Director

Scott Hilts

Finance Director

Kevin Bueso

Economic Development Director

Jon Wildenberg

Village Hall

1937 North Municipal Way

Round Lake Beach, Illinois 60073

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Round Lake Beach

Illinois

For the Fiscal Year Beginning

May 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Round Lake Beach, Illinois, for the Annual Budget beginning May 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. The Village believes this current budget continues to conform to program requirements and will be submitting it to GFOA to determine its eligibility for another award.

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ABOUT THE BUDGET DOCUMENT

The budget document is organized into several sections with the intent of presenting information in an easily understandable format. A brief description of the information provided in each section is below.

Budget Overview

The Budget Overview section is intended to provide an overview of the Village's current operating environment from a budget perspective. Information contained in this section includes budget challenges, operating philosophy, goals & objectives and the budgeting process.

Budget Summary

The Budget Summary includes an overview of the FY2017 budget by fund as well as information on sources and uses of resources. Information is presented at the organization-wide and individual fund levels.

Personnel

The Personnel Section contains an organizational chart of the Village and each individual department, as well as charts showing the Village's authorized personnel.

Major Revenues

The Major Revenues Section provides detail on major Village revenue sources such as Sales Tax, Home Rule Sales Tax, Income & Use Taxes, Property Taxes and Utility Taxes.

Governmental Funds

The Governmental Funds section includes department level detail in the General Fund and fund level detail on other governmental funds.

Proprietary Funds

The Proprietary Funds section includes department level detail in the Water & Sewer fund and fund level detail on other proprietary funds.

Appendix

In the Appendix, the Village's Profile, Financial Policies, debt schedules, and various statistical data can be found along with a glossary of the financial and budgetary terms used in this budget document.

Contact Information

This section provides information on how to contact various departments within the Village.

BUDGET OVERVIEW

Budget Message

The Village of Round Lake Beach operates under the budget officer system as provided for by Illinois State Statutes. This process was adopted in lieu of passing an appropriation ordinance. Under State statute, the annual budget must be adopted by the corporate authorities before the beginning of the fiscal year (May 1, 2016). The President and Board of Trustees of the Village adopted the annual budget for FY2017 on March 28, 2016.

The Annual Budget is the final planning element of the Village's Financial Planning and Reporting Process. The Annual Budget represents a spending plan and policy document that highlights the priorities of the Village in the upcoming Fiscal Year. In addition to the Multi-Year Financial Forecast and Multi-Year Capital Plan, the Village utilizes the Annual Budget process to review, update, and if necessary recommend changes to any of the following:

- Fees, fines and charges
- Major policies, both departmental and Village wide
- Vehicle and equipment inventory
- Village and departmental mission statements
- Village and departmental goals & objectives
- Staffing and department structures
- Performance measures and workload statistics

The Budget document outlines the Village's plan to carry out services in a manner consistent with the direction of the Mayor and Village Board. 5 strategic principles have been developed that identify a strategy for staff to carry out the Village's mission. These principles drive goals & objectives in the near term and largely follow the purposes of the Village's main operating departments.

Operating Philosophy

Over the past several years the Village has refined and implemented a philosophy that relies on operating at a high level of efficiency so current funding levels can provide for operations and the Village's capital program without placing additional burden on taxpayers. The philosophy focuses on achieving operating efficiency through:

Time & Activity Analysis - Tracking and analyzing staffing activity utilized to deliver services and identify areas of inefficiency.

Service Delivery Analysis - Continually analyzing services and the methods used to deliver those services for modernization and efficiency opportunities.

Process Analysis - Continually analyzing internal processes for re-engineering and technology opportunities to drive down staffing resources needed to deliver services.

Privatization Opportunities - Exploring opportunities for privatization where a high level of service can be delivered by the private sector at a lower cost.

Intergovernmental Cooperation - Identifying areas of opportunity to cooperate with surrounding governmental agencies where service redundancies exist and consolidation or economies of scale can be achieved to drive down costs.

Cross-Departmental Cooperation - Identifying opportunities for cooperation between internal departments to deliver services more effectively and efficiently.

Performance Standards & Measurement - Establishing and measuring performance to identify and ensure service delivery targets are met.

As a result of refining and implementing this philosophy the Village has been able to reduce total funded full-time personnel from 99 in fiscal year 2009 to 77 in fiscal year 2017. Much of the reduction was achieved through analyzing vacant positions and re-assigning staff to avoid layoffs. This philosophy is supported by the Village's Strategic Principles and Budget Goals and elements are evident in the many departmental objectives for fiscal year 2017.

Budget Challenges

Current Economic Climate

The slow economic recovery and lack of new growth continues to pressure traditional revenue streams and limit new revenue. Operating costs related to personnel continue to outpace revenue growth. The result is less available resources to support or expand ongoing operations, and maintain and replace critical Village infrastructure. Coupled with other short term budget challenges, the pace of the economic recovery will continue to present a challenge to Village leaders to find innovative ways to continue to provide services at a high level while keeping costs down.

The economic climate provided an opportunity for Village leaders to re-evaluate and commit to long-term financial and capital plans. The Village completed a Multi-Year Financial Forecast and redesigned a Multi-Year Capital Plan. Updating and discussing these long-term plans annually sets the stage for the annual Budget process.

During the preparation of the FY2017 Annual Budget, several factors influenced decision making regarding operating and capital planning and spending including;

- Regional Transportation Projects
- Declining Property Values
- Capital Infrastructure Needs
- Increased Personnel Benefit Costs

As the budget cycle progressed the Village addressed these items without impacting service levels.

Regional Transportation Projects

During the fiscal year, Lake County will be completing a major transportation project in the middle of the Village's main commercial corridor at Rollins Rd. and IL Route 83. As a result, the Village's sales tax assumptions are impacted and fewer resources are available for capital maintenance and replacement in the short term. Long-term the project has sparked renewed interest in the corridor by major retailers. The Village has delayed a transfer of excess General Fund reserves to Capital until the completion of the project to offset further potential losses in operating revenues.

Declining Property Values

Property values in the Village dropped by a cumulative 32% or $136.3 Million since 2008. Foreclosures continue to impact revenue streams such as user fees and place increased burden on staff in the police and economic development departments. Included in the FY2017 budget is funding for a residential rehabilitation study to determine what steps the Village can take to promote growth in residential values and funding for Community Development initiatives.

Capital Funding

During the 1990's and early 2000's the Village experienced residential and commercial expansion. This expansion allowed the Village to utilize one-time revenues from growth to upgrade and replace Village infrastructure, particularly in the southern portion of the Village. Coupled with TIF districts, this was the basis for the Village's capital replacement and maintenance plan. Growth has stalled as a result of the economic recession and Village leaders have worked to complete a long-term capital plan that addresses critical infrastructure needs. The plan is fully funded in FY2017. The Village amended its financial policies to identify excess General Fund balance to be utilized for the capital plan. The largest portion of the Capital Plan is being funded through the refunding and issuance of new bonds. As a result of low interest rates, a favorable rating, and the State's inability to award construction contracts due to budget impasse, the Village experienced great savings by moving the issuance of bonds from FY2018 to FY2016.

Structural Changes

The Village has continued with structural changes made during the FY2017 Budget year, which include:

1. As a direct result of engaging middle managers, the Village identified most of its assets with an accounting value of over $5,000 and useful life of over one year, to create a systematic asset replacement schedule and fund. This asset replacement fund is funded through General Fund and Water and Sewer Fund transfers and, even though not fully funded, the Village Board and Management has taken steps to partially budget for depreciation and current fiscal year replacement. This fund is identified as #223 in the General Ledger.
2. Utilizing inter-fund transfers to fund activities that rely primarily on funding from general revenues. The Debt Service, Risk Management, Vehicle & Equipment Replacement and General Capital Funds will be funded through a General Fund transfer in FY2017. This change provides a more transparent view of the activities that rely on major general revenues as the funding source, and make it easier to compare major revenues from year to year.
3. Utilizing Capital Funds for replacement or major maintenance of capital assets as defined in the Village's capital assets policy. With the completion of the Multi-Year Capital Plan the purpose and definition of these funds align with the purpose and activities of the Capital Plan. Separating non-capital activity out of these funds will provide a greater nexus between the budget and capital plan.
4. Allocations for expenditures related to public information materials, primarily the web page and newsletter, are spread evenly across operating departments to better match the cost and benefit by function.

Personnel

The Villages total Funded Full-Time positions remained at 77 in FY2017. Staffing changes implemented since 2009 have resulted in approximately $2 million in savings annually. The savings are the catalyst for the Village's pay-as-you-go capital plan and offset reductions in revenue streams due to the economic recession. Personnel costs are the largest category of Village operating expenses. Personnel costs account for approximately 70% of the General Fund Budget and 25% of the Water and Sewer Operating Fund. Personnel costs include salaries and overtime, Social Security & Medicare, pension costs, health insurance and other benefits. Pension costs are outside of the Village's control as they are determined by the Illinois General Assembly and governed by state statute. Additionally, the Village contains two (2) bargaining units, AFSCME covering municipal employees, and FOP covering police department sworn employees. Recognizing the cost of personnel, the Village maintains a significant number of private contracts in areas where private industry can supply a service to the community at a consistently high level at a lower cost. The Village strives to partner with other communities and government agencies to reduce costs through economies of scale. The Village also employs many part-time and seasonal employees. Below are some examples of the services in which the Village utilizes private contractors or partners with other municipalities to achieve cost savings.

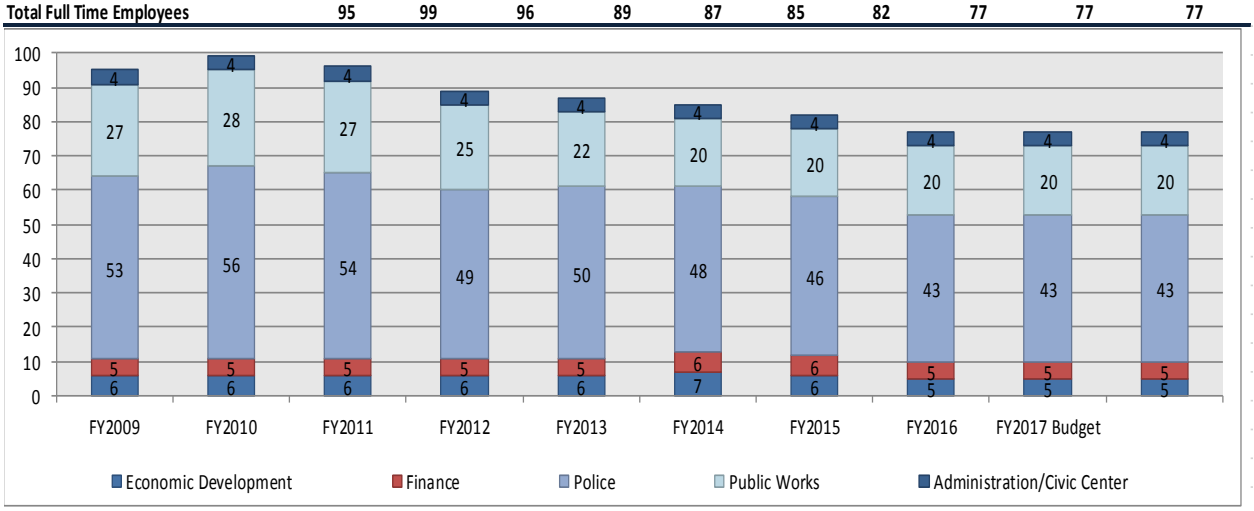
- Information Technology
- Accounting Services (partial)
- Snow Plowing (partial)
- Lawn Maintenance (partial)
- Facilities Maintenance (partial)
- Codification Services
- Videotaping Meetings
- Website Maintenance & Hosting
- Legal Services
- Engineering Services
- Animal Control Services
- Dispatching Services
- Utility Locating (partial)
- Payroll Processing
- Utility Bill Printing & Mailing
- Meter Reading
- Water Main Breaks (partial)
- Inspection Services

In response to economic conditions and increasing personnel costs, the Village has made strategic staffing adjustments in each of the last 5 fiscal years. By analyzing and reallocating resources in FY2017, the Village is able to reduce personnel expenditures while maintaining services and service levels. Village Executive Staff continues to evaluate duties and staffing levels for interdepartmental cooperation and operating efficiencies. Many departmental objectives are related to staffing efficiencies as the Village continues to strike a balance between operating and capital requirements to achieve desired service delivery objectives.

As compared to FY2016, there were no changes in full time funded positions:

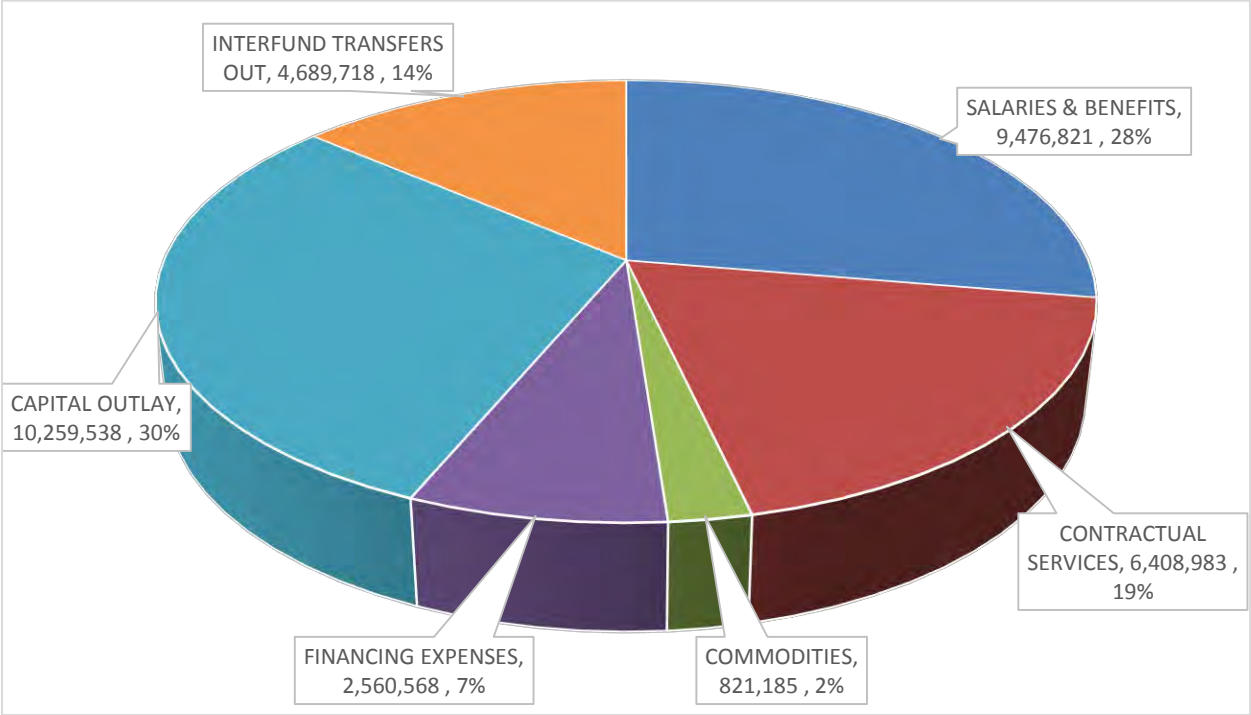
FUNDED FULL TIME POSITIONS
AUTHORIZED IN THE FISCAL YEAR BUDGET

Department/Division/Position	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017 Budget
Administration/Civic Center	4	4	4	4	4	4	4	4	4	4
Economic Development	6	6	6	6	6	7	6	5	5	5
Finance	5	5	5	5	5	6	6	5	5	5
Police	53	56	54	49	50	48	46	43	43	43
Public Works	27	28	27	25	22	20	20	20	20	20
Total Full Time Employees	95	99	96	89	87	85	82	77	77	77

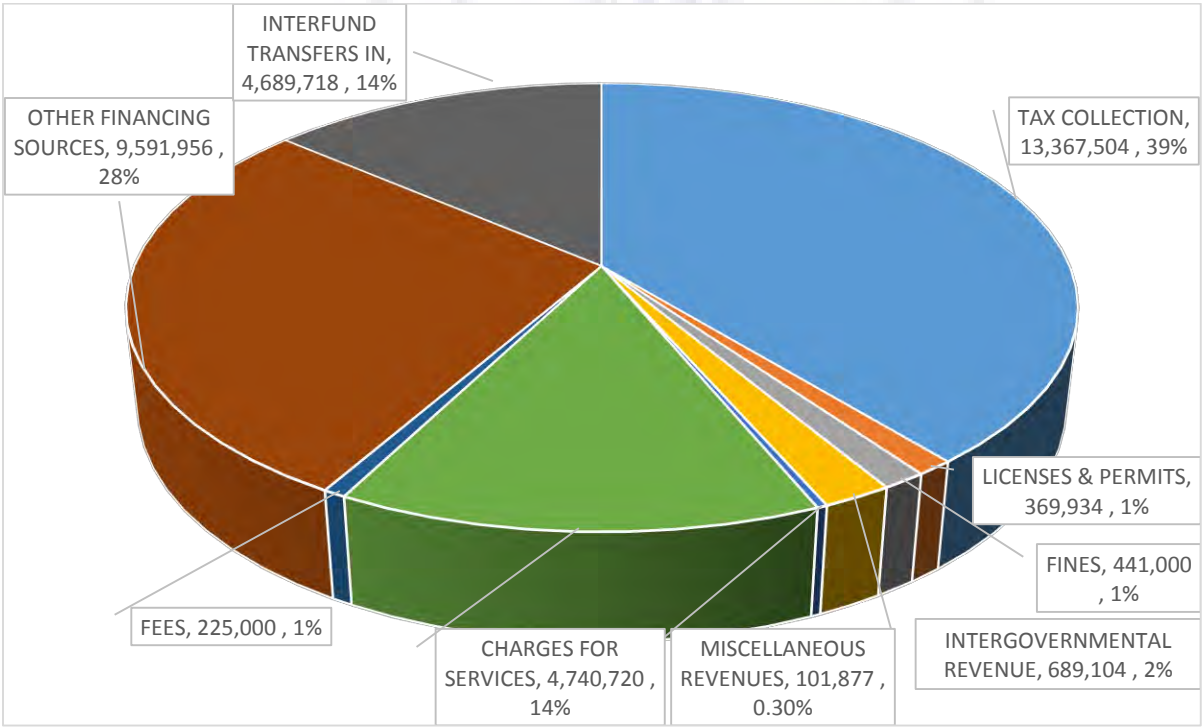


Budget Overview

The budget for FY2017 totals $34,216,813 including inter-fund transfers. Operating Expenditures total $16,706,989, Capital Expenditures total $10,259,538, Debt Service total $2,560,568 and the remaining $4,689,718 relates to inter fund transfers.



Total revenues, including inter fund transfers, total $34,216,813:



Capital

The Village has developed a Multi-Year Capital Plan to address aging and failing infrastructure systematically over the next 10-years. The plan calls for an investment of $25 million in Transportation, Water and Storm & Sanitary Sewer system assets. The transportation investment is $17.6 million, Water is $6 million and Storm & Sanitary Sewer is $1.4 million. The Multi-Year capital Plan can be found on the Village website and is included as an attachment to this document. Infrastructure projects funded in the FY2017 budget include:

- Transportation System - $5,595,485
- Water System - $3,221,050
- Sanitary Sewer - $495,421

Conclusion

We are extremely proud of the efforts of the Village's Management Team who worked in a collective and cooperative manner in the development of the Fiscal Year 2017 Annual Budget. Through their collaborative efforts we are proud to present to the Mayor and Village Board a balanced budget that maintains a high level of service to the residents of Round Lake Beach, does not rely on new sources of revenue or reserves for operations, fully funds the Village's capital infrastructure plan and adheres to the Village's financial policies.

David Kilbane
Village Administrator

Kevin Bueso
Finance Director

Statement of Financial Policies

Financial Planning Policies

Operating Budget Policies

The guiding principle of budgetary policy is to achieve structural balance between revenues and expenditures to ensure that desired service levels are provided on a sustained basis. A balanced budget is adopted on a cash basis for each fund with the exception of capital budgets. A balanced budget is defined as current revenues, which may include beginning fund balance in excess of the required reserves as established by the Village Board, in excess or equal to current operating expenditures. Excess operating revenues beyond the amount required to cover operating expenses, and in excess of the required reserves as established by the Village Board, may be set aside for one-time capital improvement expenditures. During any given fiscal year a capital budget may have expenditures that exceed the current operating revenues by an amount funded from a prior year. All budget expenditures are incorporated into an annual budget and appropriations lapse at year-end.

Passage of the annual budget by the Mayor and Board of Trustees shall be in lieu of passage of the appropriation ordinance, as required by state statute.

The Village maintains a budgetary control system, which enables the municipality to adhere to the adopted budget. This includes decentralized purchasing, but a centralized approval of all purchase orders over $1,000 and a centralized payable system to be adhered to by all programs and activities receiving annual appropriations.

The budget ordinance shall be adopted at the legal level of budgetary control, which is the Fund/Department level.

Long-Range Planning Policies

The Village prepares and presents, a Multi-Year Financial Forecast for a duration of at least 5 years and a Multi-Year Capital Plan for a duration that can reasonably be planned for, annually to a Standing Committee. The Multi-Year Financial Forecast contains at a minimum the Villages main operating funds.

Asset Inventory Policy

The Village has adopted a Capital Asset Policy effective November 1, 2010. The Village may periodically inventory and assess the condition of various classes of assets for use in long-term planning.

Revenue Policies

Revenue Diversification

The Village maintains a broad-based, well-diversified portfolio of revenues to prevent over-reliance on any one revenue source. Tax and revenue burdens are to be appropriately distributed through the imposition of excise taxes, such as sales taxes, and user fees.

Fees and Charges

It is the policy of the Village that staff annually review and recommend changes to the Villages charges and fees in conjunction with the Annual budget process. Fees and Charges should reflect the actual cost of delivering a particular service whenever practical and possible.

Use of One-Time Revenues

If at all possible, the Village will use one-time revenue sources for capital purposes and not to fund on-going operating expenditures.

Expenditure Policies

Debt Service Policies

Since the Village of Round Lake Beach is a home rule unit, there is presently no statutory limit on the amount of general debt outstanding. However, if the Village was subject to such limitations, outstanding indebtedness could not exceed 8.625% of equalized assessed valuation. The Village continues to maintain lower debt levels as part of a conservative practice to keep moderate debt burden with rapid principal reductions.

The Village limits long-term debt to only those capital improvements that cannot be financed from current revenues. The Village of Round Lake Beach has not used long-term debt to fund operating programs. The maturity date for any debt obligation will not exceed the reasonably expected useful life of the project it is financing.

The Village's bond rating was reaffirmed at Aa2 by Moody's for the Village's Series 2013 General Obligation Refunding Bonds.

The Village of Round Lake Beach will continue to monitor interest rates and refinance debt when conditions are favorable.

Fund Balance and Cash Reserve Policies

The Village targets a minimum General Fund unassigned reserve level of 65% of budgeted revenues less operating and capital transfers as reported in the Annual Financial Report. Unless otherwise allocated as

directed by the Mayor and Board of Trustees, any fund balance in excess of this target balance is to be transferred to the General Capital Fund in the subsequent budget year. Should the balance fall below the 65% target, the Finance Director must identify a means of restoring the balance within 2 fiscal cycles and report to the Mayor and Village Board.

The Village targets a minimum Water & Sewer Fund unrestricted net position reserve level of 25% of annual revenues less operating and capital transfers.

All other funds shall maintain an appropriate level of cash reserves based on historical and projected stability and predictability of the underlying revenues and expenditures. Reserves are established to:

- Provide for settlement of pending labor contract negotiations;
- Provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
- Permit budgetary adjustments in the event of unanticipated revenue shortfalls;
- Meet unexpected small increases in service delivery costs;
- To fund one-time capital improvement expenditures.

Operating & Capital Expenditure Policies

The Finance Director shall present at the monthly meeting of the Finance Standing Committee, or as soon as possible thereafter, a report identifying the current budget with actual year-to-date revenues and expenditures.

Strategic Planning

The Village's Strategic Planning Process is intended to define the strategy or direction utilized in making decisions regarding the allocation of Village resources. Strategic Planning identifies how the Village will address challenges and opportunities in carrying out its Mission. The Village utilizes Strategic Principles, Budget Goals and Departmental Objectives to provide direction to staff on the manner in which this is to be achieved. The Graphic below identifies and defines the elements of the Strategic Planning Process.

The Village Mission Statement defines the Village's purpose and primary functions. Strategic Principles provide a strategy for achieving or sustaining the Village's Mission. Budget Goals address near term challenges and opportunities to achieving the Village's Mission. Departmental Objectives identify specific and measurable means of how staff is going to address the near term challenges and opportunities in the current budget year. Departmental Objectives can be found in the department sections of the General Fund budget.

Mission Statement & Strategic Principles

Mission Statement

"Round Lake Beach aspires to be a comfortable, family oriented community which provides a full range of public and commercial services to its residents. The Village government is committed to maintaining a safe and secure environment which offers everyone opportunities to prosper."

Strategic Principle #1
Maintain financial stability to ensure sustainable, consistent and quality municipal services.

Strategic Principle #2
Provide a safe place to live, work and recreate through public safety services that are provided by well-trained and highly-competent personnel.

Strategic Principle #3
Plan for a sustainable community that maintains public infrastructure designed to meet current and future demands.

Strategic Principle #4
Maintain a diverse local economy that includes a balance of residential, commercial and industrial opportunities.

Strategic Principle #5
Strive for excellence in local government by utilizing industry best practices and modern management practices.

Budget Goals

Strategic Principle #1
Maintain financial stability to ensure sustainable, consistent and quality municipal services.

- Budget Goals
  - Develop and update a long-term financial plan
  - Adhere to Village financial policies
  - Operate in an efficient and cost effective manner while maintaining responsive and high level service delivery

Strategic Principle #2
Provide a safe place to live, work and recreate through public safety services that are provided by well-trained and highly-competent personnel.

- Budget Goals
  - Adhere to minimum training standards for public safety employees
  - Maintain performance standards
  - Develop in-house personnel for advancement and succession
  - Deploy public safety resources effectively and efficiently

Strategic Principle #3
Plan for a sustainable community that maintains public infrastructure designed to meet current and future demands.

- Budget Goals
  - Develop a long-term capital maintenance and replacement plan
  - Maintain capital assets at an acceptable level
  - Plan for current and future demands on public infrastructure

Strategic Principle #4
Maintain a diverse local economy that includes a balance of residential, commercial and industrial opportunities.

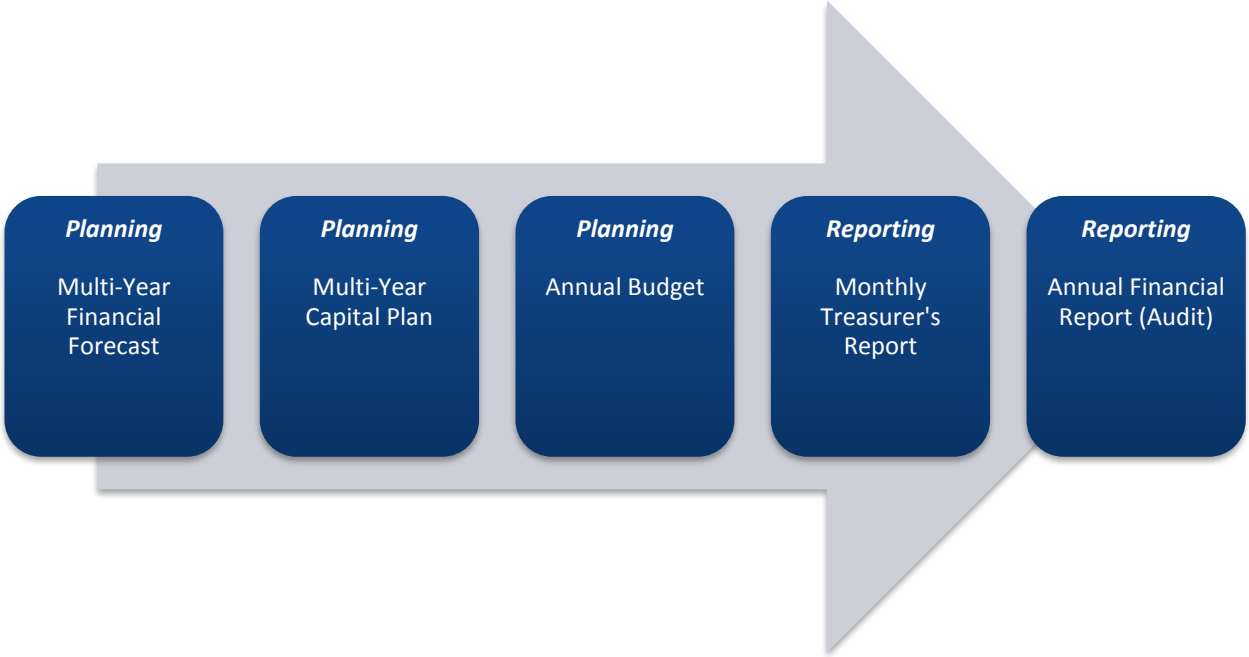
- Budget Goals
  - Update and adhere to the Village's Comprehensive Plan
  - Ensure public health & safety through building and code compliance
  - Facilitate and promote economic development in accordance with the Comprehensive Plan

Strategic Principle #5
Strive for excellence in local government by utilizing industry best practices and modern management practices.

- Budget Goals
  - Improve financial & operational transparency
  - Achieve and maintain industry recognized excellence
  - Provide open and accessible channels of communication with Village stakeholders

Financial Planning & Reporting Process

The Village's Financial Planning & Reporting Process includes 3 planning and 3 reporting elements; a Multi-Year Financial Forecast (New in FY2014), Multi-Year Capital Plan (Enhanced in FY2014), Annual Budget, Monthly Treasurers Report, and an Annual Financial Report (Audit).



- The Process begins with the updating and presenting the Multi-Year Financial Forecast and Capital Plan. These plans are presented to the Mayor & Village Board annually in October and November respectively prior to establishing the annual property tax levy.
- Following the Multi-Year Plans and tax levy, preparation of the Annual Budget commences. This process is described in detail in the following section (The Budgeting Process).
- Monthly Treasurer's Reports are prepared and presented at the monthly Finance Committee meeting. The Treasurer's Report provides budget to actual information for revenue and expenditures and includes detail on major revenue performance and cash and investment balances.
- Following the completion of the Fiscal Year (April 30) an independent audit is performed and Annual Financial Report (AFR) is prepared in accordance with state statute. The AFR is required to be completed at least 6 months following the close of the fiscal year.

The Budgeting Process

The budget generally reflects the modified accrual basis of accounting. The Village's Annual Financial Statements are prepared on the accrual basis of accounting for the government-wide financial statements and the modified accrual basis for fund financial statements. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Grants, entitlements, State shared revenues and similar items are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Significant revenue sources which are susceptible to accrual include property taxes, other taxes, grants, charges for services, and interest. All other revenue sources are considered to be measurable and available only when cash is received**.** Expenditures generally are recorded when the liability is incurred, as under accrual accounting. During the course of the fiscal year, the Mayor and Board of Trustees monitor budget performance through the Monthly Treasurer's Report and updates from staff. In the event program priorities change, the Mayor and Board may amend the budget through appropriate action.

- The budgeting process begins in October with a Fiscal Year Budget Kickoff meeting for all staff involved in the development of the budget. At this meeting, the budget schedule is discussed, the steps in the budget process are described, and initial parameters are established based in part on the outcome of the Multi-Year Plans and tax levy.
- All staffing and operating requests are submitted to the Finance Director. The Finance Director will meet with operating departments to refine budget requests prior to submitting a draft budget to the Village Administrator.
- Capital projects are reviewed and project plans are discussed with the Village's engineers such that the Multi-Year Capital Plan may be revised and updated for inclusion in the Annual Budget.
- Numerous departmental meetings are held to refine the budget requests with the Village Administrator and Finance Director. A draft budget is then prepared for the Mayor and Village Board's review and comment.
- Informal budget workshops are held with the Trustees, at which the budget is discussed in great detail. The draft budget is then further refined based on input from the workshops.
- A Public Hearing is held regarding the budget in March. The Board then adopts the Final Budget at its regular meeting in March.

The budget process is summarized in graphical format below.

August - September

- Initial Planning
- Review of Policies
- 1st Quarter Review
- Review of Fees, Fines & Charges

October - November

- Budget Kickoff Meeting
- Long Term Capital and Financial Planning document updates & discussion
- Tax Levy discussions and recommendation
- 2nd Quarter Review
- Major R&E projections submitted to Administrator
- Organizational goals and budget parameters set
- Departments submit capital asset needs

December - January

- Public Hearing on Tax Levy
- Tax Levy passed by Board
- Departments submit operating budget requests
- Capital project planning revised
- Departments submit performance & workload measures
- Departments submit goals & objectives
- Budget is compiled
- Departmental meetings to refine budget requests and projections

February - March

- Budget workshops with Trustees
- Final revisions to budget
- Proposed budget is presented at Public Hearing
- Budget document is prepared
- Budget is adopted

Fund Structure

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting helps municipalities ensure and demonstrate compliance with finance-related legal requirements. Such groupings are beneficial in the budget process so that like expenditures can be totaled.

For accounting and financial reporting purposes, funds are divided into governmental funds, proprietary funds, and fiduciary funds. The Village has one fiduciary fund, the Police Pension Fund, but this is not appropriated by the Village and the Village cannot use its funds to finance operations. Therefore, there is no budget information included for that fund.

Governmental Funds are further divided into General, Special Revenue, Capital and Debt Service funds. Proprietary funds include Enterprise Funds and Internal Service Funds.

The Following graphic depicts the Village's fund structure.

Fund Descriptions

Governmental Funds

General Fund

The General Fund is the primary operating fund of the Village, and is used to account for governmental activities not accounted for in another fund. These activities include general legislative, executive, police, public works, administrative and finance functions.

Police Special Revenue Fund

The Police Special Revenue Fund accounts for those funds restricted by outside agencies as to the use. These funds include DUI, forfeited and seized funds.

Housing & Redevelopment Fund

The Housing & Redevelopment Fund accounts for activity related to the Village's Housing Acquisitions & Rehabilitation Program. The program utilizes a line of credit with a local financial institution as the main funding source.

Metra Operations Fund

The Metra Operations Fund accounts for resources associated with the operating of the Village's Metra Station located on Hook Drive. The Village utilizes Metra parking revenue for the operations and maintenance of the station.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund accounts for the Village's share of the state motor fuel tax. Motor Fuel Tax is restricted in how it can be utilized by state statute.

Civic Center Fund

The Civic Center Fund accounts for activities related to the operation of the Cultural & Civic Center. Civic Center revenue is utilized for operations and maintenance of the Center.

GO Debt Service Fund

The GO Debt Service Fund accounts for resources utilized for the retirement of principal and interest on General Obligation debt.

TIF#4 Capital Projects Fund

The TIF#4 Capital Projects Fund accounts for resources restricted to capital projects within the area of TIF District #4.

General Capital Projects Fund

The General Capital Projects Fund accounts for resources utilized for the replacement and maintenance of capital infrastructure of governmental type assets.

Bond-Funded Capital Projects Fund – Re-Established in FY2017 Budget

The Bond-Funded Capital Projects Fund accounts for projects funded directly through the issuance of General Obligation Bonds. Resources are utilized for the replacement and maintenance of capital infrastructure of governmental type assets.

Proprietary Funds

Risk Management Fund

The Risk Management Fund is utilized to account for risk management activities such as liability and workers compensation insurance to the General and Water & Sewer Operating funds.

Vehicle & Equipment Replacement Fund

The Equipment Replacement Fund is utilized to account for the replacement of vehicles and equipment in the General and Water & Sewer Operating funds for governmental and business type assets respectively.

Asset Replacement Fund – New in FY2017

The Asset Replacement Fund is utilized to account for the replacement of assets which have an accounting value (replacement cost) of over $5,000 and with a useful life of over one year; this fund is funded through transfers from the General and Water & Sewer Operating funds for governmental and business type assets, respectively.

Water & Sewer Operating Fund

The Water & Sewer Operating Fund accounts for the total cost of the Village's water and sanitary sewer systems through charges to users of the systems.

Water Capital Fund

The Water Capital Fund is utilized to account for the replacement and maintenance of infrastructure related to the Village water system.

Sewer Capital Fund

The Sewer Capital Fund is utilized to account for the replacement and maintenance of infrastructure related to the Village sanitary sewer system.

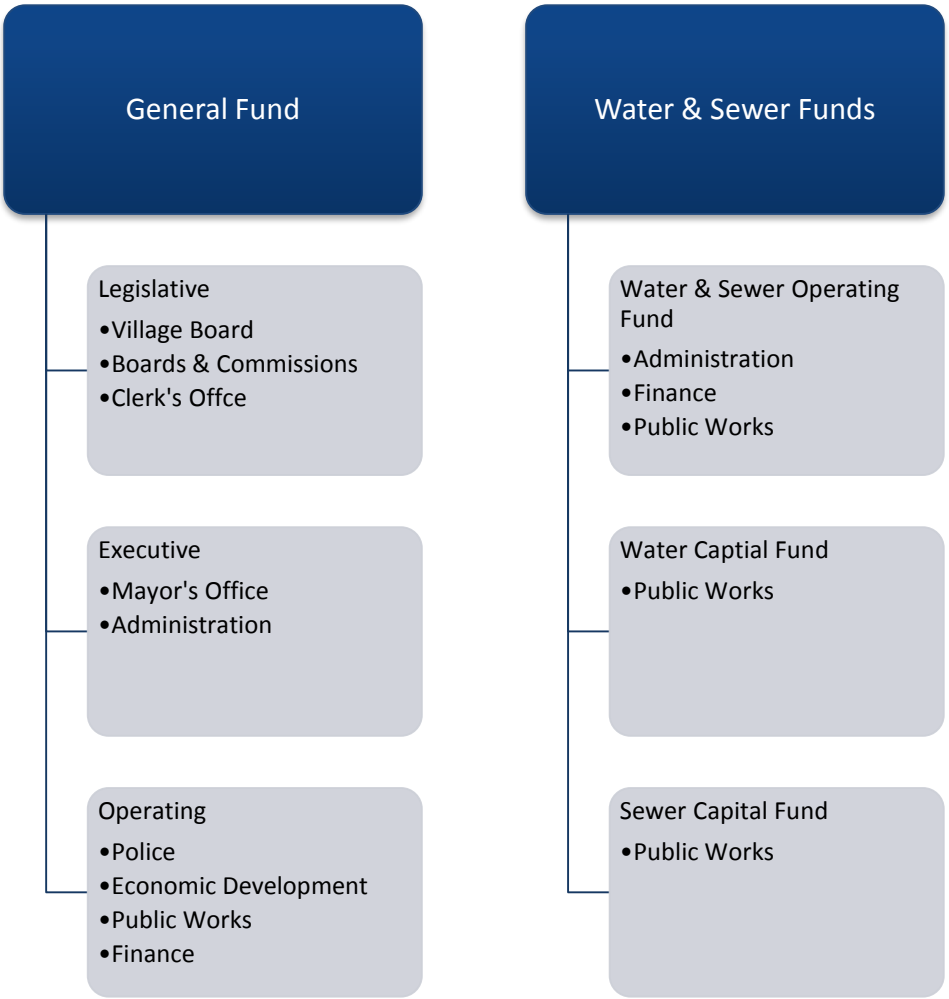
Fiduciary Funds

Police Pension Fund

The Police Pension Fund accounts for activities related to the Village's Police Pension plan obligations. This fund is not budgeted, and accounting and control of the fund is administered through the Police Pension Board.

Operating Departments

The Following Chart shows the Village's 2 main Operating funds, the General and Water & Sewer funds, and the relationship to operating departments. The Village operates on a direct charge relationship for costs associated with operating the Village's water and sewer systems, meaning costs are charged directly to that fund as they are incurred.



The Village Board, Boards & Commissions, and Clerk's Office support the legislative functions of the Village and are therefore budgeted in the General Fund. The Administration and Finance Departments administer certain functions for the Water & Sewer Fund and associated costs are charged directly to the fund.

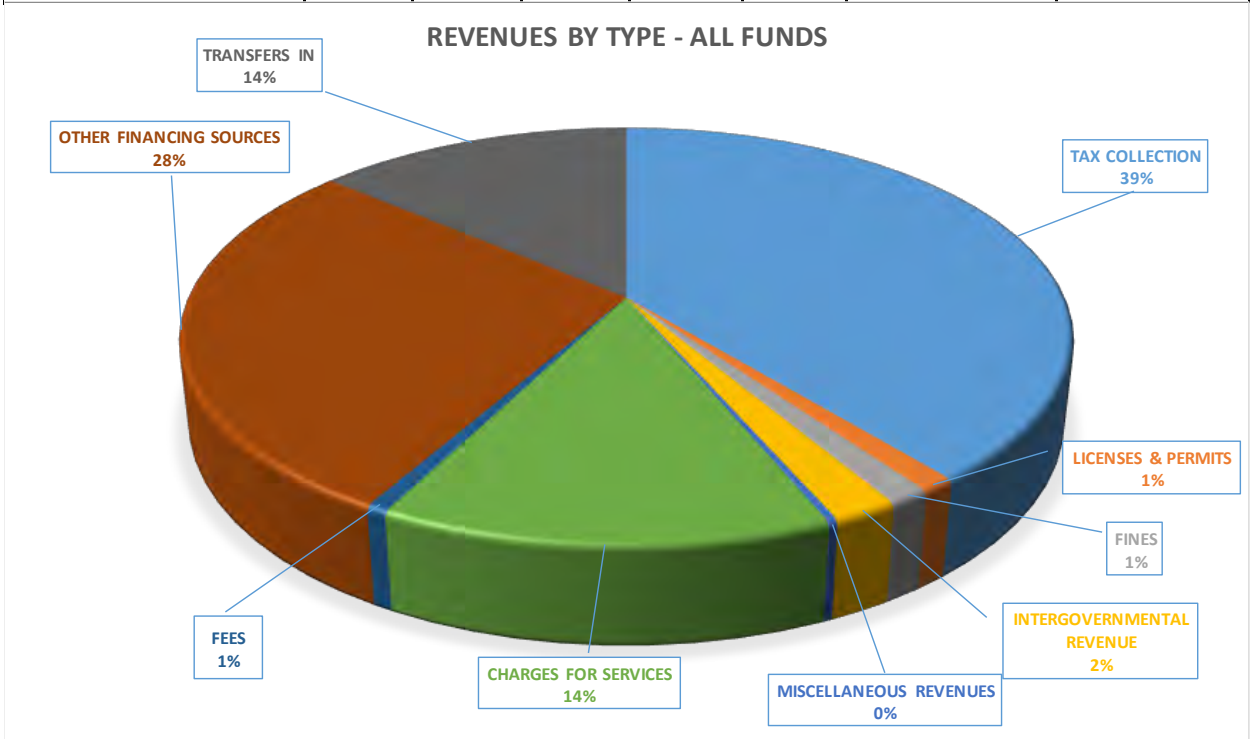
The Public Works Department has main functions in both funds. Public Works costs associated with general government functions are charged to the General Fund and costs associated with operating the Village's water and sewer systems are charged to the Water & Sewer Fund.

BUDGET SUMMARY

Total Budget Comparison

Revenues by Type

Category	FY2016 Budget	FY2016 Amended Budget	FY2016 Acual	FY2017 Budget	% of Total Revenues	FY16 Amended Budget Vs FY17 Budget		FY16 Actual Vs FY17 Budget	
TAX COLLECTION	13,284,934	13,284,934	13,598,797	13,367,504	39%	82,570	1%	231,293	2%
LICENSES & PERMITS	292,225	292,225	411,499	369,934	1%	77,709	19%	41,565	11%
FINES	455,500	455,500	376,525	441,000	1%	(14,500)	-4%	(64,475)	-15%
INTERGOVERNMENTAL REVENUE	222,378	222,378	175,897	689,104	2%	466,726	265%	(513,207)	-74%
MISCELLANEOUS REVENUES	141,211	141,211	227,934	101,877	0%	(39,334)	-17%	126,057	124%
CHARGES FOR SERVICES	4,939,500	4,939,500	6,494,156	4,740,720	14%	(198,780)	-3%	1,753,436	37%
FEES	225,000	225,000	170,984	225,000	1%	0	0%	(54,016)	-24%
OTHER FINANCING SOURCES	4,059,964	9,459,413	7,999,496	9,591,956	28%	132,543	2%	(1,592,460)	-17%
TRANSFERS IN	7,619,147	7,619,147	7,509,148	4,689,718	14%	(2,929,429)	-39%	2,819,430	60%
Total	**31,239,859**	**36,639,308**	**36,964,436**	**34,216,813**		**(2,422,495)**	**-7%**	**2,747,623**	**8%**



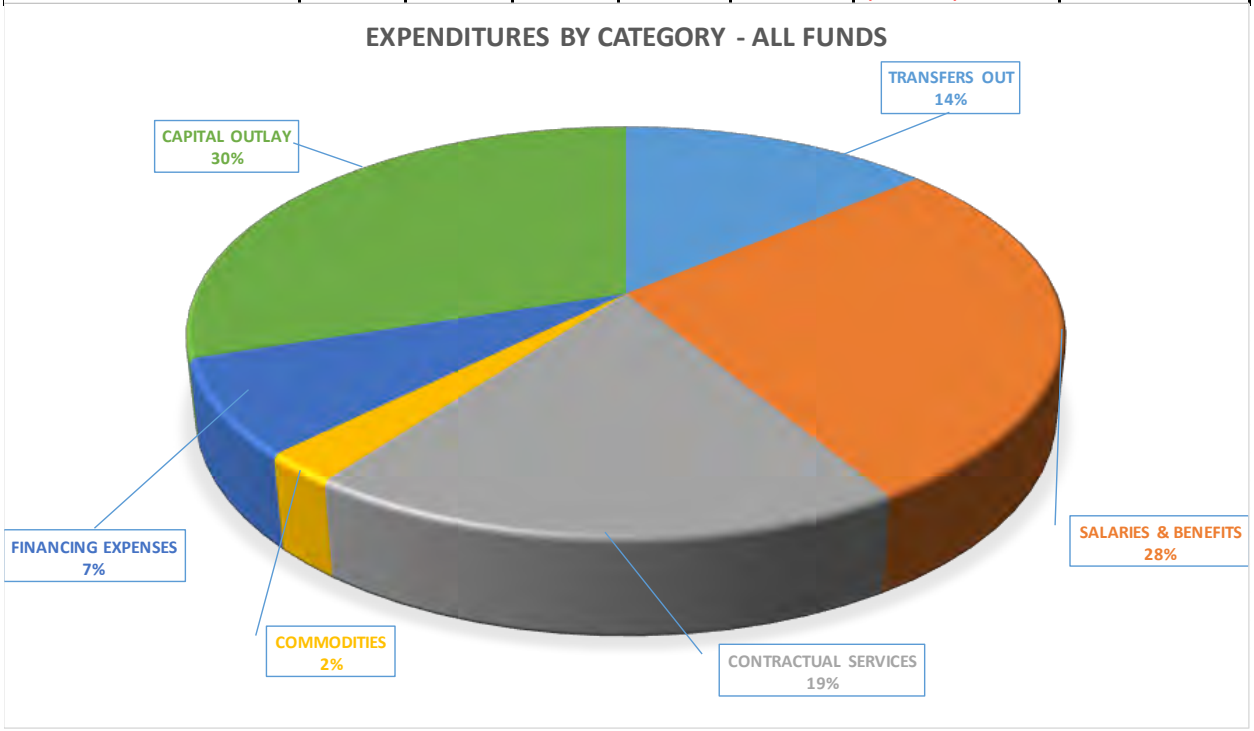
The Variance in intergovernmental revenues is due primarily to a non-matching grant received by the Village during the fiscal year; the grant is through the Illinois Housing Development Authority; the variance in Licenses & Permits is due a revised fee schedule for Rental License Certificates, which was increased as part of the budgeting process. The variance in Miscellaneous Revenues is due to one of the rental properties being demolished and, therefore, not available for lease\rental. The amounts above include inter-funds transfers in and the variance is due to a one-time transfer from General Fund fund balance in FY2016; per fund balance policy, any amount above the fund balance requirement is to be budgeted in the Capital Plan Fund.

Revenues by Fund

FUND NAME	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
GENERAL FUND	13,386,802	15,038,224	15,038,224	13,760,125	13,381,000	373,323	3%	(1,657,224)	-11%
MOTOR FUEL TAX FUND	1,232,652	1,479,530	1,479,530	784,684	756,560	(447,968)	-36%	(722,970)	-49%
POLICE RESTRICTED REVENUE	62,945	34,000	34,000	48,370	35,515	(14,575)	-23%	1,515	4%
METRA OPERATIONS	26,742	35,000	35,000	22,635	26,000	(4,107)	-15%	(9,000)	-26%
HOUSING & REDEVELOPMENT	18,049	521,600	521,600	56,327	1,070,666	38,278	212%	549,066	105%
CIVIC CENTER OPERATIONS	104,345	219,545	219,545	147,683	225,140	43,338	42%	5,595	3%
GO BOND DEBT SERVICE	1,953,812	1,942,603	1,942,603	4,380,759	2,397,918	2,426,947	124%	455,315	23%
GENERAL CAPITAL IMPROVEMENTS	806,064	3,630,963	3,630,963	3,425,091	289,000	2,619,027	325%	(3,341,963)	-92%
BOND-FUNDED CAPITAL PROJECT	-	-	5,399,449	5,402,092	5,306,485	5,402,092	N/A	5,306,485	N/A
TIF #4 CAPITAL	52,580	60,000	60,000	272,626	250,000	220,046	418%	190,000	317%
WATER & SEWER OPERATIONS	6,224,827	4,838,155	4,838,155	6,185,950	5,043,380	(38,877)	-1%	205,225	4%
WATERMAIN CAPITAL PROJECTS	368,582	1,326,050	1,326,050	197,496	3,221,050	(171,086)	-46%	1,895,000	143%
SEWER CAPITAL FUND	275,000	377,450	377,450	377,450	495,421	102,450	37%	117,971	31%
RISK MANAGEMENT FUND	534,292	1,141,303	1,141,303	1,312,361	845,471	778,069	146%	(295,832)	-26%
EQUIPMENT REPLACEMENT FUND	606,636	595,436	595,436	590,787	541,227	(15,849)	-3%	(54,209)	-9%
ASSET REPLACEMENT & DEPRECIATION FUND	-	-	-	-	331,980	-	N/A	331,980	N/A
TOTAL	25,653,328	31,239,859	36,639,308	36,964,436	34,216,813	11,311,108	44%	2,976,954	10%

Expenditures by Type

Category	FY2016 Budget	FY2016 Amended Budget	FY2016 Acual	FY2017 Budget	% of Total Expenditures	FY16 Amended Budget Vs FY17 Budget		FY16 Actual Vs FY17 Budget	
TRANSFERS OUT	7,509,147	7,509,147	7,509,148	4,689,718	14%	(2,819,429)	-38%	2,819,430	60%
SALARIES & BENEFITS	9,462,172	9,462,172	9,164,151	9,476,821	28%	14,649	0%	(312,670)	-3%
CONTRACTUAL SERVICES	5,189,844	5,189,844	6,666,628	6,408,983	19%	1,219,139	18%	257,645	4%
COMMODITIES	799,807	799,807	581,311	821,185	2%	21,378	4%	(239,874)	-29%
FINANCING EXPENSES	2,122,253	2,220,118	4,538,009	2,560,568	7%	340,450	8%	1,977,441	77%
CAPITAL OUTLAY	6,156,636	11,458,221	3,364,471	10,259,538	30%	(1,198,683)	-36%	(6,895,067)	-67%
Total	**31,239,859**	**36,639,308**	**36,964,436**	**34,216,813**		**(2,422,495)**	**-7%**	**2,747,623**	**8%**



The variances in the Capital Outlay & Inter Fund Transfers categories is due primarily to the execution of the multi-year capital plan, which called for one of the largest one-time investments the Village had made in recent history out of General Fund savings accumulated throughout the last 5 fiscal years. The transfer was executed in FY2016. The variance in the Contractual Services is due to engineering fees for the bond-funded capital programs. The variance in the Financing Expense is due to the issuance of a new bond in FY2016, with the first partial debt service payment due in FY2017.

Expenditures by Fund

FUND NAME	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
GENERAL FUND	12,876,571	15,038,224	15,038,224	14,710,201	13,381,000	1,833,630	14%	(1,657,224)	-11%
MOTOR FUEL TAX FUND	370,708	1,479,530	1,479,530	1,476,635	756,560	1,105,927	298%	(722,970)	-49%
POLICE RESTRICTED REVENUE	30,868	34,000	34,000	28,786	35,515	(2,082)	-7%	1,515	4%
METRA OPERATIONS	48,125	35,000	35,000	39,775	26,000	(8,350)	-17%	(9,000)	-26%
HOUSING & REDEVELOPMENT	16,368	521,600	521,600	15,571	1,070,666	(797)	-5%	549,066	105%
CIVIC CENTER OPERATIONS	154,325	219,545	219,545	186,391	225,140	32,066	21%	5,595	3%
GO BOND DEBT SERVICE	1,961,995	1,942,603	1,942,603	4,359,894	2,397,918	2,397,899	122%	455,315	23%
GENERAL CAPITAL IMPROVEMENTS	1,381,832	3,630,963	3,630,963	2,417,944	289,000	1,036,112	75%	(3,341,963)	-92%
BOND-FUNDED CAPITAL PROJECT	(4,836)		5,399,450	107,408	5,306,485	112,244	-2321%	5,306,485	N/A
TIF #4 CAPITAL	5,465	60,000	60,000	12,241	250,000	6,776	124%	190,000	317%
WATER & SEWER OPERATIONS	6,757,343	4,838,155	4,838,155	6,919,805	5,043,380	162,462	2%	205,225	4%
WATERMAIN CAPITAL PROJECTS	66,366	1,326,050	1,326,050	79,764	3,221,050	13,398	20%	1,895,000	143%
SEWER CAPITAL FUND	495,372	377,450	377,450	68,982	495,421	(426,390)	-86%	117,971	31%
RISK MANAGEMENT FUND	1,421,284	1,141,303	1,141,303	1,118,167	845,471	(303,117)	-21%	(295,832)	-26%
EQUIPMENT REPLACEMENT FUND	694,944	595,436	595,436	282,154	541,227	(412,790)	-59%	(54,209)	-9%
ASSET REPLACEMENT & DEPRECIATION FUND					331,980	-	N/A	331,980	N/A
TOTAL	25,653,328	31,239,859	36,639,308	36,964,436	34,216,813	11,311,108	44%	2,976,954	10%

Summary of Sources and Uses

	GENERAL FUND					MOTOR FUEL TAX FUND					POLICE RESTRICTED REVENUE				
	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget
Sources of Funds															
TAX COLLECTION	12,388,912	12,414,588	12,414,588	12,582,314	12,402,504	938,584	810,346	810,346	744,229	715,000	-	-	-	-	-
LICENSES & PERMITS	330,943	292,225	292,225	411,499	369,934	-	-	-	-	-	-	-	-	-	-
FINES	380,117	430,000	430,000	344,470	415,500	-	-	-	-	-	31,660	23,000	23,000	32,055	23,000
INTERGOVERNMENTAL REVENUE	-	1,000	1,000	500	32,000	286,969	35,312	35,312	38,165	41,060	4,523	-	-	2,915	2,500
MISCELLANEOUS REVENUES	104,541	80,111	80,111	101,730	53,862	166	-	-	2,290	500	26,762	11,000	11,000	13,400	10,015
CHARGES FOR SERVICES	182,264	120,300	120,300	319,612	107,200	-	-	-	-	-	-	-	-	-	-
FEES	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	-	1,700,000	1,700,000	-	-	-	633,872	633,872	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	6,933	-	-	-	-	-	-	-	-	-
Total Sources of Funds	***13,386,802***	***15,038,224***	***15,038,224***	***13,760,125***	***13,381,000***	***1,232,652***	***1,479,530***	***1,479,530***	***784,684***	***756,560***	***62,945***	***34,000***	***34,000***	***48,370***	***35,515***
Uses of Funds															
SALARIES & BENEFITS	6,913,137	7,094,766	7,094,766	6,854,467	7,590,856	-	-	-	-	-	-	-	-	-	-
CONTRACTUAL SERVICES	2,485,256	2,205,350	2,205,350	2,295,722	2,275,056	-	-	-	-	-	-	-	-	-	-
COMMODITIES	406,796	530,207	530,207	349,215	470,172	17,256	-	-	-	-	30,868	34,000	34,000	28,786	35,515
FINANCING EXPENSES	66,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	7,339	-	-	-	414,372	-	-	-	-	-
TRANSFERS OUT	3,005,362	5,207,901	5,207,901	5,210,797	3,044,916	346,113	1,479,530	1,479,530	1,476,635	342,188	-	-	-	-	-
Total Uses of Funds	***12,876,571***	***15,038,224***	***15,038,224***	***14,710,201***	***13,381,000***	***370,708***	***1,479,530***	***1,479,530***	***1,476,635***	***756,560***	***30,868***	***34,000***	***34,000***	***28,786***	***35,515***

	METRA OPERATIONS					HOUSING & REDEVELOPMENT					CIVIC CENTER OPERATIONS				
	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget
Sources of Funds															
TAX COLLECTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES		2,500	2,500	-	2,500	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-	18,470	559,866	-	2,000	2,000	-	-
MISCELLANEOUS REVENUES	1	-	-	4	-	18,049	21,600	21,600	37,857	10,800	4,710	27,500	27,500	10,377	20,500
CHARGES FOR SERVICES	26,741	32,500	32,500	22,631	23,500	-	-	-	-	-	99,635	174,045	174,045	121,306	142,140
FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-	-	500,000	500,000	-	500,000	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	16,000	16,000	16,000	62,500
Total Sources of Funds	***26,742***	***35,000***	***35,000***	***22,635***	***26,000***	***18,049***	***521,600***	***521,600***	***56,327***	***1,070,666***	***104,345***	***219,545***	***219,545***	***147,683***	***225,140***
Uses of Funds															
SALARIES & BENEFITS	-	-	-	-	-	-	-	-	-	-	87,776	113,703	113,703	100,364	80,199
CONTRACTUAL SERVICES	41,742	32,025	32,025	35,717	23,025	4,767	2,988	2,988	7,322	527,988	57,895	98,972	98,972	64,741	92,933
COMMODITIES	-	-	-	-	-	-	-	-	-	-	8,654	6,870	6,870	21,286	52,008
FINANCING EXPENSES	-	-	-	-	-	961	10,000	10,000	5,029	5,000	-	-	-	-	-
CAPITAL OUTLAY	6,383	2,975	2,975	4,058	2,975	10,640	508,612	508,612	3,220	537,678	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Uses of Funds	***48,125***	***35,000***	***35,000***	***39,775***	***26,000***	***16,368***	***521,600***	***521,600***	***15,571***	***1,070,666***	***154,325***	***219,545***	***219,545***	***186,391***	***225,140***

	GO BOND DEBT SERVICE					GENERAL CAPITAL IMPROVEMENTS					BOND-FUNDED CAPITAL PROJECT				
	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget
Sources of Funds															
TAX COLLECTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	55,965	29,200	29,200	54,648	53,678	33,010	144,866	144,866	51,082	-	-	-	-	-	-
MISCELLANEOUS REVENUES	539	500	500	1,340	800	10,534	-	-	55,592	-	-	-	-	2,643	4,900
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	2,411,867	-	-	57,680	57,680	-	289,000	-	-	5,399,449	5,399,449	5,301,585
TRANSFERS IN	1,897,308	1,912,903	1,912,903	1,912,904	2,343,440	762,520	3,428,417	3,428,417	3,318,417	-	-	-	-	-	-
Total Sources of Funds	***1,953,812***	***1,942,603***	***1,942,603***	***4,380,759***	***2,397,918***	***806,064***	***3,630,963***	***3,630,963***	***3,425,091***	***289,000***	***0***	***0***	***5,399,449***	***5,402,092***	***5,306,485***
Uses of Funds															
SALARIES & BENEFITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTRACTUAL SERVICES	13,250	-	-	5,600	12,000	185,316	110,000	110,000	77,392	15,000	-	-	-	2,713	650,000
COMMODITIES		-	-			62	-	-	-	-	-	-	-	-	-
FINANCING EXPENSES	1,948,745	1,942,603	1,942,603	4,354,294	2,385,918	-	-	-	-	-	-	-	97,865	97,865	-
CAPITAL OUTLAY	-	-	-	-	-	1,191,618	3,520,963	3,520,963	2,340,552	274,000	-	-	5,301,585	6,830	4,656,485
TRANSFERS OUT	-	-	-	-	-	4,836	-	-	-	-	-	-	-	-	-
Total Uses of Funds	***1,961,995***	***1,942,603***	***1,942,603***	***4,359,894***	***2,397,918***	***1,381,832***	***3,630,963***	***3,630,963***	***2,417,944***	***289,000***	***0***	***0***	***5,399,450***	***107,408***	***5,306,485***

	TIF #4 CAPITAL					WATER & SEWER OPERATIONS					WATERMAIN CAPITAL PROJECTS				
	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget
Sources of Funds															
TAX COLLECTION	52,576	60,000	60,000	272,254	250,000	-	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-	-	-	75,888	10,000	10,000	10,117	-
MISCELLANEOUS REVENUES	4	-	-	372	-	240	500	500	2,084	500	-	-	-	4	-
CHARGES FOR SERVICES	-	-	-	-	-	6,051,695	4,612,655	4,612,655	6,012,882	4,467,880	26,654	-	-	17,725	-
FEES	-	-	-	-	-	172,892	225,000	225,000	170,984	225,000	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-	350,000	-	1,146,400	1,146,400	-	2,701,400
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	266,040	169,650	169,650	169,650	519,650
Total Sources of Funds	***52,580***	***60,000***	***60,000***	***272,626***	***250,000***	***6,224,827***	***4,838,155***	***4,838,155***	***6,185,950***	***5,043,380***	***368,582***	***1,326,050***	***1,326,050***	***197,496***	***3,221,050***
Uses of Funds															
SALARIES & BENEFITS	-	-	-	-	-	1,238,598	1,365,053	1,365,053	1,392,431	1,212,948	-	-	-	-	-
CONTRACTUAL SERVICES	5,465	22,500	22,500	12,241	12,000	3,895,679	2,447,656	2,447,656	3,859,480	2,289,328	-	-	-	-	229,000
COMMODITIES	-	-	-	-	-	153,953	203,730	203,730	157,067	238,490	25,000	25,000	25,000	24,957	25,000
FINANCING EXPENSES	-	-	-	-	-	-	-	-	-	-	41,366	169,650	169,650	38,139	169,650
CAPITAL OUTLAY	-	37,500	37,500	-	238,000	691,823	-	-	689,111	-	-	1,131,400	1,131,400	16,668	2,797,400
TRANSFERS OUT	-	-	-	-	-	777,290	821,716	821,716	821,716	1,302,614	-	-	-	-	-
Total Uses of Funds	***5,465***	***60,000***	***60,000***	***12,241***	***250,000***	***6,757,343***	***4,838,155***	***4,838,155***	***6,919,805***	***5,043,380***	***66,366***	***1,326,050***	***1,326,050***	***79,764***	***3,221,050***

	SEWER CAPITAL FUND					RISK MANAGEMENT FUND					EQUIPMENT REPLACEMENT FUND				
	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget
Sources of Funds															
TAX COLLECTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES	-	-	-	-	-	-	-	-	-	-	41	-	-	241	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	1,941	17,012	17,012	12,122	12,000
FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	117,971	89,242	5,000	5,000	176,058	320,000	-	-	-	-	-
TRANSFERS IN	275,000	377,450	377,450	377,450	377,450	445,050	1,136,303	1,136,303	1,136,303	525,471	475,000	578,424	578,424	578,424	529,227
Total Sources of Funds	***275,000***	***377,450***	***377,450***	***377,450***	***495,421***	***534,292***	***1,141,303***	***1,141,303***	***1,312,361***	***845,471***	***476,982***	***595,436***	***595,436***	***590,787***	***541,227***
Uses of Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALARIES & BENEFITS	-	-	-	-	-	156,273	888,650	888,650	816,889	592,818	-	-	-	-	-
CONTRACTUAL SERVICES	-	17,700	17,700	4,422	30,000	1,265,011	252,653	252,653	301,278	252,653	-	-	-	-	-
COMMODITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCING EXPENSES	-	-	-	-	-	-	-	-	-	-	1,124	-	-	42,682	-
CAPITAL OUTLAY	495,372	359,750	359,750	64,560	465,421	-	-	-	-	-	823,474	595,436	595,436	239,472	541,227
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Uses of Funds	***495,372***	***377,450***	***377,450***	***68,982***	***495,421***	***1,421,284***	***1,141,303***	***1,141,303***	***1,118,167***	***845,471***	***824,598***	***595,436***	***595,436***	***282,154***	***541,227***

ASSET REPLACEMENT & DEPRECIATION FUND					
	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget
Sources of Funds					
TAX COLLECTION	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FINES	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-
MISCELLANEOUS REVENUES	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FEES	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-
TRANSFERS IN	-	-	-	-	331,980
Total Sources of Funds	***0***	***0***	***0***	***0***	***331,980***
Uses of Funds					
SALARIES & BENEFITS	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-
COMMODITIES	-	-	-	-	-
FINANCING EXPENSES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	331,980
TRANSFERS OUT	-	-	-	-	-
Total Uses of Funds	***0***	***0***	***0***	***0***	***331,980***

Schedule of Fees

Section of Code	Fee Description	FY15 Amount of Fee
Administrative		
Section 1-4-1	General Penalty	Fine not to exceed $1,500 for any one offense
Section 1-9-2	Sewer Charge Collection Fee	Actual cost to the Village (currently $3.51/1,000 gallons)
Section 1-9-4	Impact Fees for single lot developments	$1,250 for Detached Single Family
		$850 for Attached Single Family
Section 1-11-11	Nonsufficient-fund check; service charge	$30.00
Section 1-13-8	Costs of photocopying	$0.25 per page for all 8 ½" x 11" pages
		Actual cost of reproduction of oversize documents if greater than $0.25; otherwise, $0.25 for oversize documents
Section 1-13-8	Certification	$1.00 per page for individual pages
		$5.00 for certified copies of pamphlets
Business Regulations		
Section 3-1-2	No business license	$40
Section 3-1-9	General Business Certificate Fee	0 – 2500 sq ft: $100
		>2500 sq ft: $200
Section 3-1-9	Service Establishments	0 – 2500 sq ft: $150
		>2500 sq ft: $250
Section 3-1-9	Taxicabs Fee	0 – 2500 sq ft: $100 + $50/taxicab
		>2500 sq ft: $200 + $50/taxicab
Section 3-1-9	Coin-operated amusement machines fee	$25/jukebox or game
Section 3-1-9	Auctioneers	$100
Section 3-1-9	Truckers Fee	$100/truck
Section 3-1-9	Filling station operators fee	$25/nozzle
Section 3-1-9	Food Establishments	0 – 2500 sq ft: $150
		>2500 sq ft: $250
Section 3-1-9	Retail and Wholesale Establishments	0 – 2500 sq ft: $100
		>2500 sq ft: $200
Section 3-1-9	Fuel Oil Dealer Fees	$200/dealer
Section 3-1-9	Junk Dealers and Peddlers Fees	$100/dealer or peddler
Section 3-1-9	Pawnbrokers Fee	$100/broker
Section 3-1-9	Industrial Establishments	0 – 2500 sq ft: $200
		>2500 sq ft: $300
Section 3-1-13	Reinspection Fee	$50
Section 3-1-16	Penalty	Not less than $100 for each offense
Section 3-2-4	Liquor License Application Fee	$100
Section 3-2-8	Liquor Licenses	Class A: $900
		Class B: $600
		Class C: $115
		Class D: $600
		Daily Permit: $10
		Class E: $1,125
		Class F: $900
Section 3-2-22	Penalty	Not less than $25 for each offense
Section 3-3-1	Home rule municipal retailers' occupation and service occupation tax	0.5 percent of tangible personal property

Section of Code	Fee Description	FY15 Amount of Fee
Business Regulations		
Section 3-3-3	Municipal Electric Utility Tax	(1) For the first 2,000 kilowatt-hours used or consumed in a month: 0.580 cents per kilowatt-hour;
		(2) For the next 48,000 kilowatt-hours used or consumed in a month: 0.363 cents per kilowatt-hour;
		(3) For the next 50,000 kilowatt-hours used or consumed in a month: 0.300 cents per kilowatt-hour;
		(4) For the next 400,000 kilowatt-hours used or consumed in a month: 0.263 cents per kilowatt-hour;
		(5) For the next 500,000 kilowatt-hours used or consumed in a month: 0.260 cents per kilowatt-hour;
		(6) For the next 2,000,000 kilowatt-hours used or consumed in a month: 0.255 cents per kilowatt-hour;
		(7) For the next 2,000,000 kilowatt-hours used or consumed in a month: 0.238 cents per kilowatt-hour;
		(8) For the next 5,000,000 kilowatt-hours used or consumed in a month: 0.228 cents per kilowatt-hour;
		(9) For the next 10,000,000 kilowatt-hours used or consumed in a month: 0.218 cents per kilowatt-hour; and
		(10) For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month: 0.200 cents per kilowatt-hour
Section 3-3-4	Municipal Use Tax	1% of selling price
Section 3-3-5	Municipal Leasing Occupation Tax	0.5% of gross receipts
Section 3-3-6	Foreign Fire Insurance Companies' Tax	2% of gross receipts
Section 3-3-7	Amusement Tax	7.5% of gross receipts from admission fees
Section 3-3-8	Simplified Municipal Telecommunications Tax	6%
Section 3-3-9	Municipal Gas Use Tax	$.04 per therm
Section 3-4-9	Penalty	Not less than $100 for first offense
		Not less than $500 for each subsequent offense
Section 3-5-5	Penalty for violation of Chapter 3-5, Sale and Possession of Tobacco	Not less than $40 for each offense
Section 3-6-9	Sexually-oriented Business License Application Fee	$300
Section 3-6-9	Sexually-oriented Business License Renewal Fee	$200
Section 3-6-9	Sexually-oriented Business License Fee	$700
Section 3-6-9	Sexually-oriented Business 1st Time Annual Application, Investigation, and License Fee	$150
Section 3-6-9	Sexually-oriented Business Renewal Annual Application, Investigation, and License Fee	$100
Section 3-6-16	Penalty	$750
Section 3-7-6	Raffle License Fee	Class A: $10
		Class B: $20
		Class C: $50
		Class D: $100
Police Regulations		
Section 4-4-2	Police Alarm Service Initial Fee	$150
Section 4-4-4	False Alarm Fee	4th to and including the 6th: $50/false alarm
		7th to and including the 12th: $100/false alarm
		13th and over: $150/false alarm
Section 4-5-14	Penalty for violation of Chapter 4-5, Animals	Not less than $40 for each offense
Section 4-6-6C	Female Dog in Heat	$40
Section 4-6-9	Penalty for violation of Chapter 4-6,Dogs, Cats and Miniature Pigs	Not less than $40 for each offense

Section of Code	Fee Description	FY15 Amount of Fee
Motor Vehicles and Traffic		
Section 5-2-17	Clinging to Vehicles	Not less than $40 for each offense
Section 5-2-20	Impounded Vehicle	Penalty: $100 - $150
		Bond: $100 - $150
Section 5-3-1	Truck Parking	Not less than $40 for each offense
Section 5-3-1	Illegal Parking	Not less than $40 for each offense
Section 5-3-7	Metra Station Parking	$1.50/day on weekdays
		$60/bimonthly period
Section 5-3-9	Driver's License Suspension Filing Fee	$20
Section 5-5-2	Unnecessary Noise (Vehicle)	Not less than $40 for each offense
Section 5-5-9	Weight and Load Limit Penalty	Not less than $100
Section 5-6-3	No License, Vehicle	$40
Section 5-6-11	Vehicle License Not Mounted	$40
Section 5-6-15	Penalty for violation of Chapter 5-6, Vehicle Licenses	Not less than $40 for each offense
Section 5-9-13	Bicycle Penalty	Not less than $40 for each offense
Section 5-10-8	Vehicle Storage Penalty	Not less than $40 for each offense
Section 5-10(A)-5	Inoperable Motor Vehicle Penalty	Not less than $40 for each offense
Section 5-12-4	Truck Restriction Penalty	Not less than $250 for each offense
Section 5-14-3	Valid Certificate of Safety Penalty	Not less than $250 for each offense
	Parking in handicapped parking spaces or zones	$250
Health and Sanitation		
Section 6-2-4	Water Pollution Control Penalty	Not less than $100 for the first offense
		Not less than $300 for subsequent offenses
Section 6-3-1	Private Well Penalty	Not less than $5 for each offense
Section 6-4-5	Weed Penalty	Not less than $40 for each offense
Section 6-4-6	Removal of excessive grass and weeds	Not less than $40 for each offense
Section 6-5-2	Garbage cans	Not less than $40 for each offense
Section 6-5-2	Garbage cans to rear	Not less than $40 for each offense
Section 6-5-3	Garbage rates	
Section 6-5-6	Garbage and Refuse License	$50
Section 6-5-9	Garbage and Refuse Penalty	Not less than $40 for each offense
Section 6-6-9	Litter Control Regulations Penalty	Not less than $40 for each offense
Section 6-7-5	Reconnection Fee	$100
Section 6-8-7	Smoke Free Illinois Penalty	$100/$250/$500
Section 6-9-6	Penalty for violation of Chapter 6-9, Phosphorus - Containing Fertilizer	Not less than $40 for each offense
Building Regulations		
Section 8-2-12	Marquee signs	Not less than $40 for each offense
Section 8-4-8	Notice and penalty	Not less than $40 for each offense
Section 8-5-4	Penalty for violation of Chapter 8-5,Fences, Hedges, and Dog Runs	Not less than $40 for each offense
Section 8-7-7	Penalty for violation of Chapter 8-7, Building Permits and inspections	Not less than $40 for each offense
Section 8-9-7	Penalty for violation of Chapter 8-9, Storm Water Detention	Not less than $40 for each offense

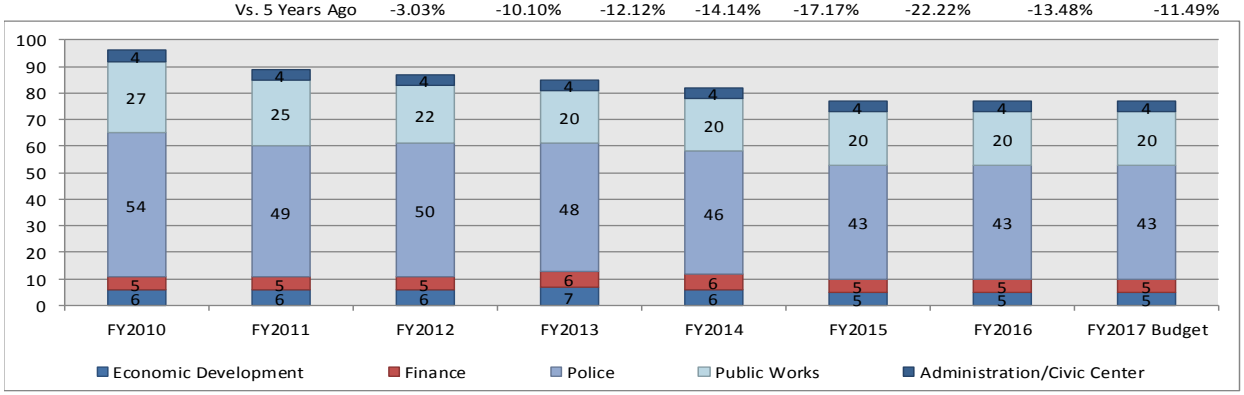
Section of Code	Fee Description	FY15 Amount of Fee
Public Ways and Property		
Section 10-1-1	Culverts in ditches and trenches	Not less than $40 for each offense
Section 10-3-2-1-A	Use of bathing beach (proper suit)	Not less than $40 for each offense
Section 10-3-2-1	Use of bathing beach (dressing)	Not less than $40 for each offense
Section 10-3-2-1 E	Use of bathing beach (clean up)	Not less than $40 for each offense
Section 10-3-2-1 N	Launching boats	Not less than $40 for each offense
Section 10-3-2-1 O	Lake front parking	Not less than $40 for each offense
Section 10-3-4	Penalty for violation of Chapter 10-3, Boats and Watercraft	Not less than $40 for each offense
Section 10-5-9-1	Single family residential	$6.16 per 1,000 gallons
	Multi-family residential, per unit	Increases to $6.35 per 1,000 gallons (September 1, 2014)
	Commercial and business (per svc unit)	
	Industrial (per bldg for single use)	
Section 10-5-9-1	Temporary water svc for new construction or rehabilitation	$50 per month or part thereof
Section 10-5-9-1	Additional charge	$5.00 per month
Section 10-6-25	Penalty for violation of Chapter 10-6, Public Sidewalks	Not less than $40 for each offense

PERSONNEL

Personnel Summary

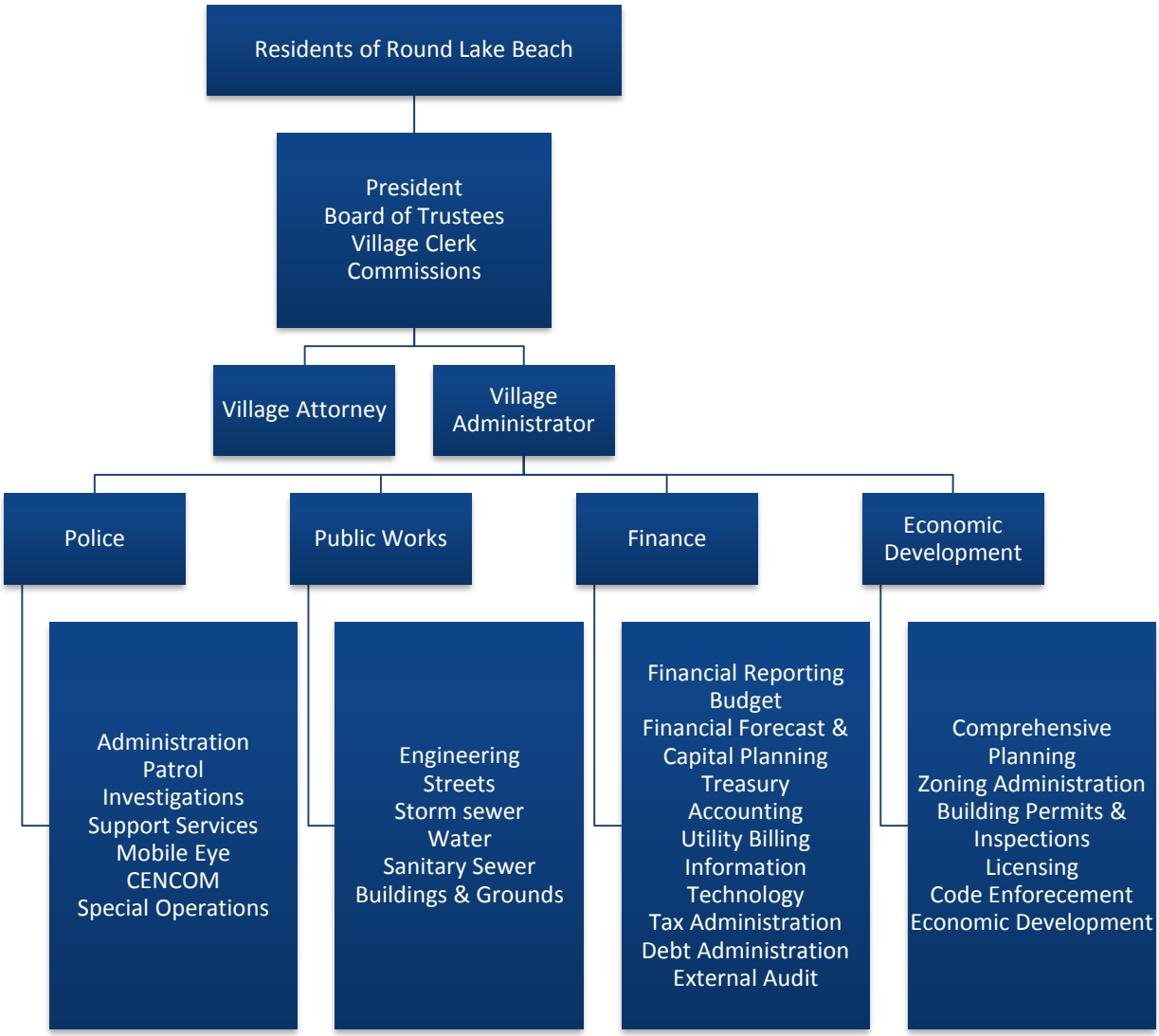
FUNDED FULL TIME POSITIONS
AUTHORIZED IN THE FISCAL YEAR BUDGET

Department/Division/Position	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017 Budget
Administration/Civic Center	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**
Village Administrator	1	1	1	1	1	1	1	1
Human Resources Manager	1	1	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1	1	1
New Business/Facility Manager	1	1	1	1	1	1	1	1
Economic Development	**6**	**6**	**6**	**7**	**6**	**5**	**5**	**5**
Economic Development Director	0	1	1	1	1	1	1	1
Director, Inspection Services	1	1	1	1	1	1	1	1
Building Inspector	2	2	2	2	1	1	1	1
Property Inspector	2	1	1	2	2	1	1	1
Clerk III	0	0	0	0	0	1	1	1
Ckerk II	1	1	1	1	1	0	0	0
Finance	**5**	**5**	**5**	**6**	**6**	**5**	**5**	**5**
Finance Director	1	1	1	1	1	1	1	1
Accounting Manager	0	0	0	0	1	1	1	1
Office Manager	1	1	1	1	1	0	0	0
Clerk III	0	0	0	0	0	3	3	3
Clerk II	3	3	3	4	3	0	0	0
Police	**54**	**49**	**50**	**48**	**46**	**43**	**43**	**43**
Administration	11	8	8	7	5	2	3	3
Chief	1	1	1	1	1	1	1	1
Deputy Chief	2	1	1	1	1	0	2	2
Lieutenant	1	1	1	1	1	0	0	0
Community Relations Officer	1	1	1	1	0	0	0	0
Records Clerk	5	4	4	3	2	1	0	0
Executive Secretary	1	0	0	0	0	0	0	0
Patrol	35	33	34	33	33	33	32	32
Lieutenant	0	0	0	0	0	0	0	0
Commander	1	1	1	1	1	3	2	2
Sergeant	3	3	3	3	3	3	3	3
Patrol Officer	27	25	27	27	27	25	25	25
Community Service Officer	4	4	3	2	2	2	2	2
Investigations/SOU	8	8	8	8	8	8	8	8
Commander	1	1	1	1	1	1	1	1
Lieutenant	0	0	0	0	0	0	0	0
Sergeant	2	2	2	2	2	2	2	2
Patrol Officer	5	5	5	5	5	5	5	5
Public Works	**27**	**25**	**22**	**20**	**20**	**20**	**20**	**20**
Director	1	1	1	1	1	1	1	1
Assistant Director	1	1	1	0	0	0	0	0
Office Manager	1	1	1	1	1	1	1	1
Clerk III	1	1	1	1	1	1	1	1
Superintendent	2	2	2	2	2	2	2	2
Water Operator	1	1	1	1	1	1	1	1
Maintenance I	1	0	0	0	0	0	0	0
Maintenance II	11	10	7	6	6	6	6	6
Facilities Technician	1	1	1	1	1	1	1	1
Maintenance III	7	7	7	7	7	7	7	7
Total Full Time Employees	**96**	**89**	**87**	**85**	**82**	**77**	**77**	**77**
% Change	-3.03%	-7.29%	-2.25%	-2.30%	-3.53%	-6.10%	0.00%	0.00%
Vs. 5 Years Ago	-3.03%	-10.10%	-12.12%	-14.14%	-17.17%	-22.22%	-13.48%	-11.49%



Organizational Structure

The Village's organizational structure includes 5 operating departments: 1) Administration, 2) Police Department, 3) Economic Development, 4) Public Works and 5) Finance.



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MAJOR REVENUES

Major Revenues Summary

This section breaks down the Village's major sources of funds into greater detail. The Village uses a conservative approach in estimating revenue for the annual budget. Each individual source of revenue is analyzed, with the anticipation that actual revenue collections as a whole will be at or just above the total budgeted amount. The methods used for analysis include;

- Historical performance
- Industry expertise and analysis
- Local and regional economic factors
- Inflationary factors

Over 50% of the Village's revenues come from nine sources of revenue. These revenues and their relationship to the total revenue are shown and described in detail below:

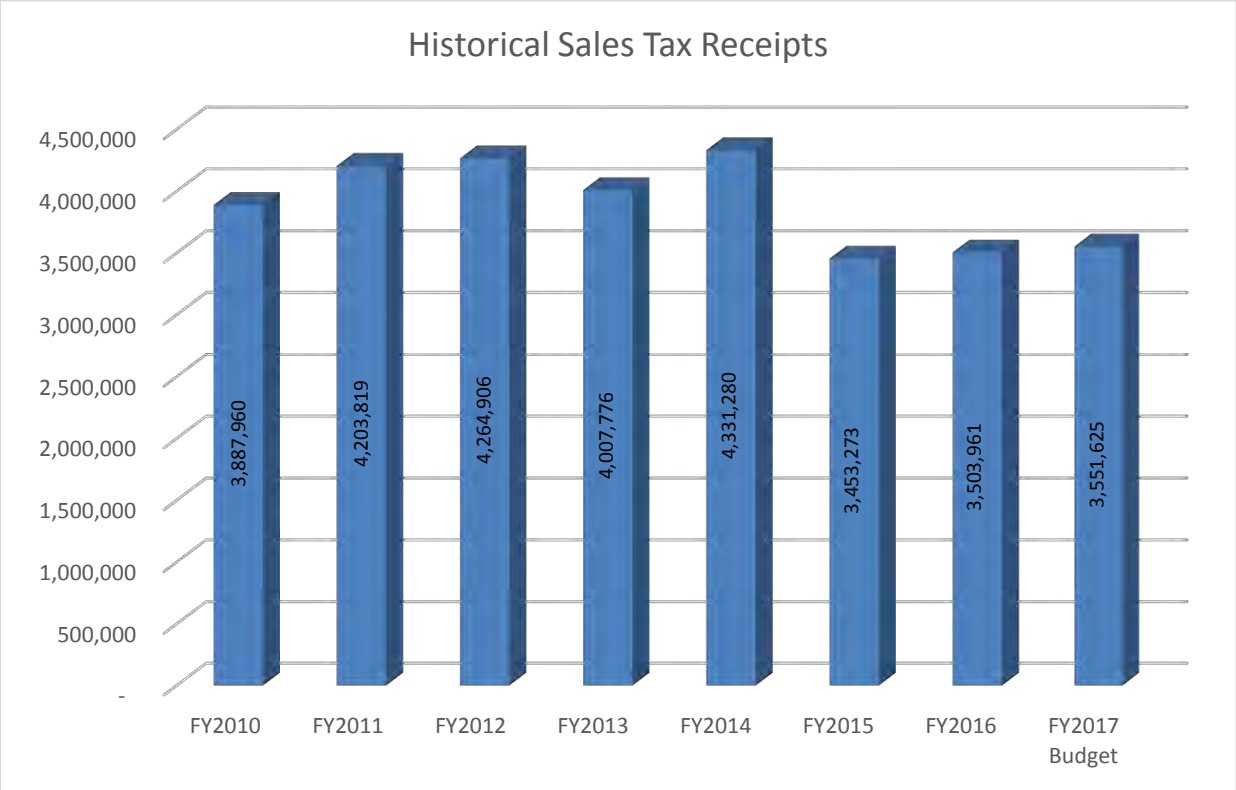
DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 BUDGET VS FY2016 ACTUAL		FY2017 BUDGET VS FY2016 BUDGET	
						$ Change	% Change	$ Change	% Change
PROPERTY TAX									
CORPORATE FUND TAX	968,400	1,011,240	1,011,240	1,005,777	796,014	(209,763)	-21%	(215,226)	-21%
LIABILITY INSURANCE TAX	361,501	365,000	365,000	363,027	365,000	1,973	1%	0	0%
POLICE PROTECTION TAX	0	0	0	0	97,130	97,130	N/A	97,130	N/A
IMRF TAX	99,041	150,000	150,000	149,191	150,000	809	1%	0	0%
RE TX - POLICE PENSION	990,893	962,273	962,273	957,071	1,100,285	143,214	15%	138,012	14%
SUB-TOTAL PROPERTY TAX	***2,419,835***	***2,488,513***	***2,488,513***	***2,475,066***	***2,508,429***	***33,363***	***1%***	***19,916***	***1%***
OTHER MAJOR REVENUES									
HOME RULE SALES TAX	1,183,628	1,210,000	1,210,000	1,201,677	1,235,000	33,323	3%	25,000	2%
UTILITY TAX - TELEPHONE	509,234	537,000	537,000	483,894	462,000	(21,894)	-5%	(75,000)	-14%
UTILITY TAX - GAS	366,365	340,625	340,625	256,765	194,250	(62,515)	-24%	(146,375)	-43%
UTILITY TAX - ELECTRIC	538,342	556,000	556,000	527,836	531,000	3,164	1%	(25,000)	-4%
STATE - INCOME TAX	2,838,511	2,733,500	2,733,500	2,881,930	2,873,850	(8,080)	0%	140,350	5%
STATE - LOCAL SALES TAX	3,453,273	3,465,000	3,465,000	3,503,961	3,551,625	47,664	1%	86,625	3%
USE TAX	569,262	500,600	500,600	650,392	536,500	(113,892)	-18%	35,900	7%
STATE - MFT ALLOTMENT	938,584	810,346	810,346	744,229	715,000	(29,229)	-4%	(95,346)	-12%
SUB-TOTAL OTHER MAJOR REVENUES	***10,397,199***	***10,153,071***	***10,153,071***	***10,250,684***	***10,099,225***	***(151,459)***	***-1%***	***(53,846)***	***-1%***
TOTAL - MAJOR REVENUES	**12,817,034**	**12,641,584**	**12,641,584**	**12,725,750**	**12,607,654**	**(118,096)**	**-1%**	(33,930)	-0.3%

Major Revenues Detail

Sales Tax

Sales Tax is projected to generate approximately 27% of the overall General Fund revenues in FY2017. The Village receives 1% as the municipal share of the 6.25% statewide rate on general merchandise and the entire 1% collected on qualifying food, drugs, and medical appliances for taxable sales made within the corporate limits of the Village. Sales tax is a difficult revenue stream to predict, easily impacted by the national and local economy. Historical actual (not budgeted) data regarding the Village's sales tax revenue is provided in the following chart. The significant increase starting in FY2011 is due to one of the Village's largest retailers moving out of one of the Village's TIF districts, thus redirecting sales tax dollars to the General Fund. FY2017 Sales Tax is expected to increase by approximately 1% from the FY2016 budget.

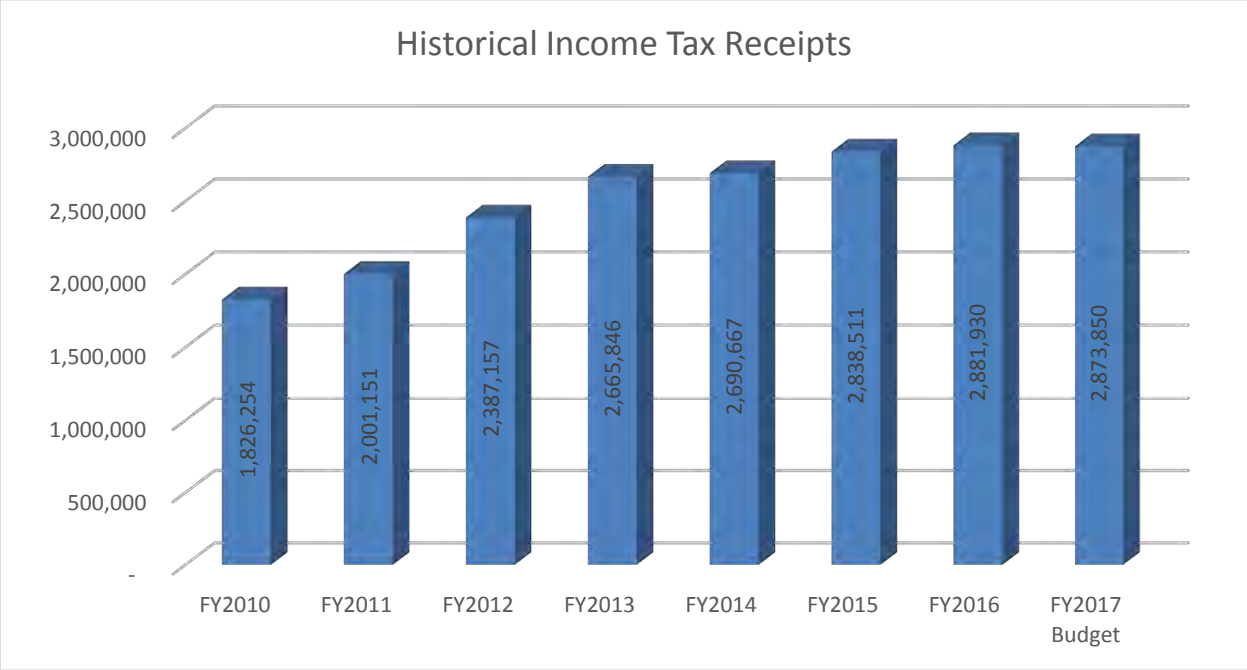
DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 BUDGET VS FY2016 ACTUAL		FY2017 BUDGET VS FY2016 BUDGET	
						$ Change	% Change	$ Change	% Change
STATE - LOCAL SALES TAX	3,453,273	3,465,000	3,465,000	3,503,961	3,551,625	47,664	1%	86,625	3%



Income Tax

The Illinois Income Tax rate is 3.75% for individuals, trusts, estates and corporations. One-tenth of the net collections (gross collections minus refunds) are distributed to municipal and county governments in proportion to their population as compared to the total state population. The Village's population increased to 28,175 as a result of the 2010 Census. This source provides 21% or $2.87 million of total General Fund revenue in the FY2017 Budget.

DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 BUDGET VS FY2016 ACTUAL		FY2017 BUDGET VS FY2016 BUDGET	
						$ Change	% Change	$ Change	% Change
STATE - INCOME TAX	2,838,511	2,733,500	2,733,500	2,881,930	2,873,850	(8,080)	0%	140,350	5%



Property Taxes

Real Estate or Property Taxes make up 19% of the total General Fund revenue for FY2017, a total of $2.5 million. This revenue is a tax assessed on all properties within the Village boundaries. It is one of the most stable and predictable revenues available to the Village. The Village Board recognizes the financial pressure residents are facing and chose to adhere to the limit available to tax capped communities under the property tax extension limitation law (PTELL). The increase in the levy was 0.7% over the tax year 2014 levy. Real Estate Tax is a good revenue source to provide funding for those services which would be impractical to support through fees, such as police service and other public safety operations.

DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 BUDGET VS FY2016 ACTUAL		FY2017 BUDGET VS FY2016 BUDGET	
						$ Change	% Change	$ Change	% Change
PROPERTY TAX									
CORPORATE FUND TAX	968,400	1,011,240	1,011,240	1,005,777	796,014	(209,763)	-21%	(215,226)	-21%
LIABILITY INSURANCE TAX	361,501	365,000	365,000	363,027	365,000	1,973	1%	0	0%
POLICE PROTECTION TAX	0	0	0	0	97,130	97,130	N/A	97,130	N/A
IMRF TAX	99,041	150,000	150,000	149,191	150,000	809	1%	0	0%
RE TX - POLICE PENSION	990,893	962,273	962,273	957,071	1,100,285	143,214	15%	138,012	14%
SUB-TOTAL PROPERTY TAX	***2,419,835***	***2,488,513***	***2,488,513***	***2,475,066***	***2,508,429***	***33,363***	***1%***	***19,916***	***1%***

The Village levies property tax for 5 purposes: Corporate, Liability Insurance, Police Protection, IMRF and Police Pension.

- Corporate Tax is levied for support of general Village operations.
- Liability insurance is levied to fund the Village's insurance premiums and claims expense.
- Police Protection Tax was re-established during the FY2017 Budget as an additional purpose to provide funding related to the Police operations.
- IMRF is levied to fund pensions for all Village personnel non-sworn personnel meeting the IMRF requirements.
- Police Pension is levied to fund the pensions of sworn personnel meeting the requirements to participate in the Police Pension Fund.

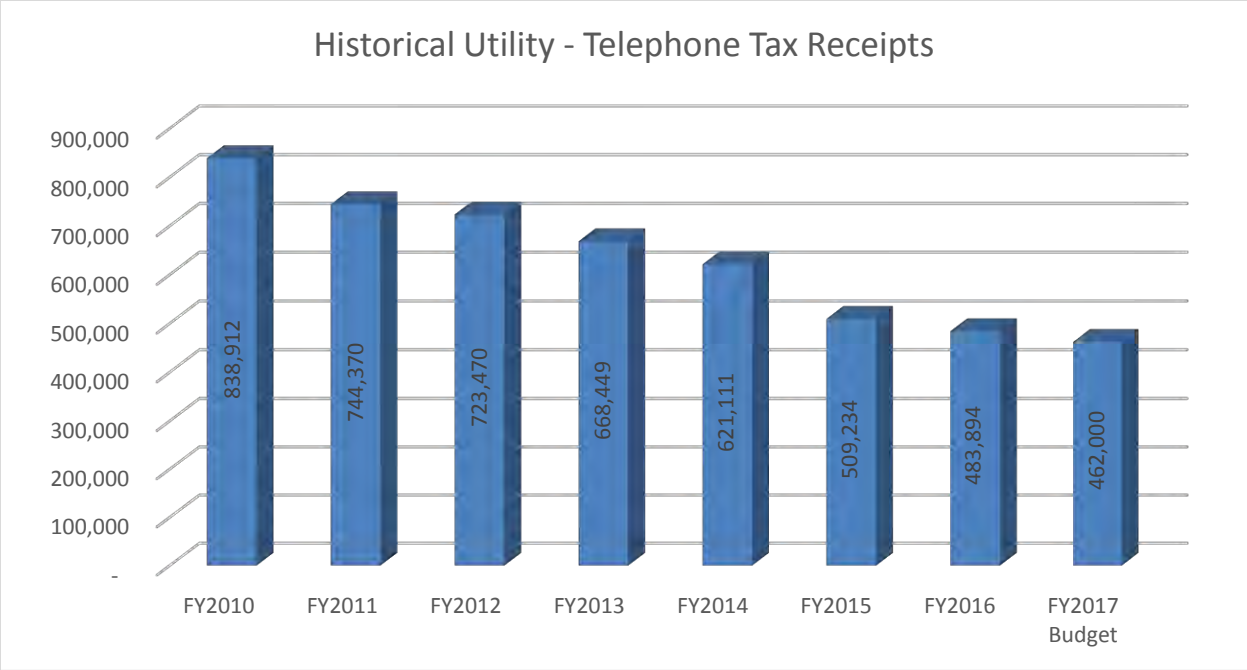
Utility Taxes

Utility Taxes are established by the Village and collected by the utility companies for telecommunications, gas and electricity. The collected amounts are then passed on to the Village on a monthly basis. These taxes are considered "use taxes" since the amount assessed is greater for those who use more of the utilities. The Village enacted the "Simplified Telecommunications Tax" which means that the tax on telecommunications is collected by the State and distributed to the Village on a monthly basis. These combined taxes provide 9% of the total amount of General Fund revenues in FY2017. Over the next two pages, historical information is presented for each one of the Utility Taxes collected by the Village.

Telecommunication Taxes

Telecommunication Taxes have decreased recently as the switch from traditional landlines to cellular lines continues and is anticipated to drop, as compared to FY2016 budget, by 14% in FY2017.

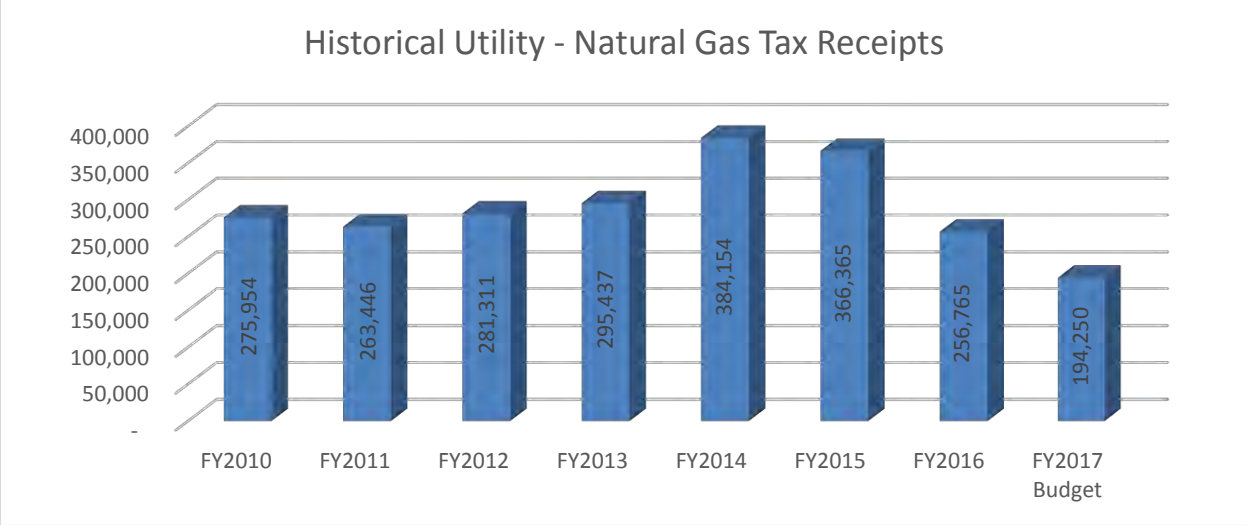
DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 BUDGET VS FY2016 ACTUAL		FY2017 BUDGET VS FY2016 BUDGET	
						$ Change	% Change	$ Change	% Change
UTILITY TAX - TELEPHONE	509,234	537,000	537,000	483,894	462,000	(21,894)	-5%	(75,000)	-14%



Natural Gas Taxes

Natural Gas taxes have been impacted by a decrease in the price of natural gas. The Village enacted a Natural Gas Use Tax in 2011 for those customers not paying the gross receipts tax.

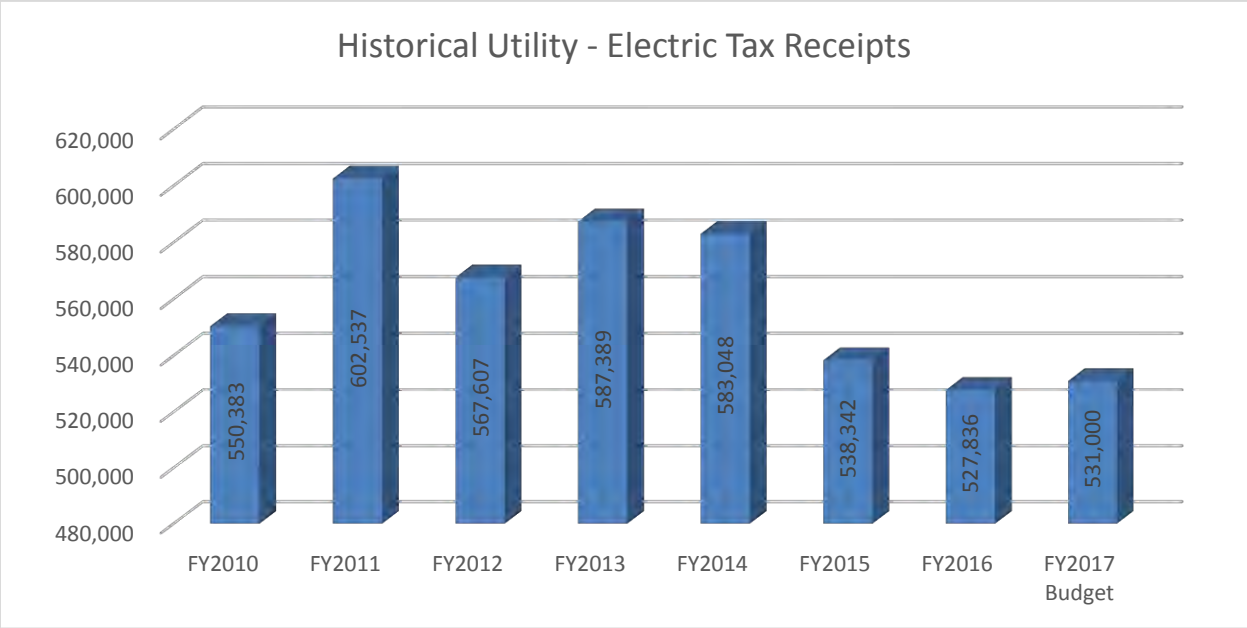
DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 BUDGET VS FY2016 ACTUAL		FY2017 BUDGET VS FY2016 BUDGET	
						$ Change	% Change	$ Change	% Change
UTILITY TAX - GAS	366,365	340,625	340,625	256,765	194,250	(62,515)	-24%	(146,375)	-43%



Electric Utility Taxes

Electric Utility taxes have remained fairly stable as it is based on usage which may fluctuate with weather.

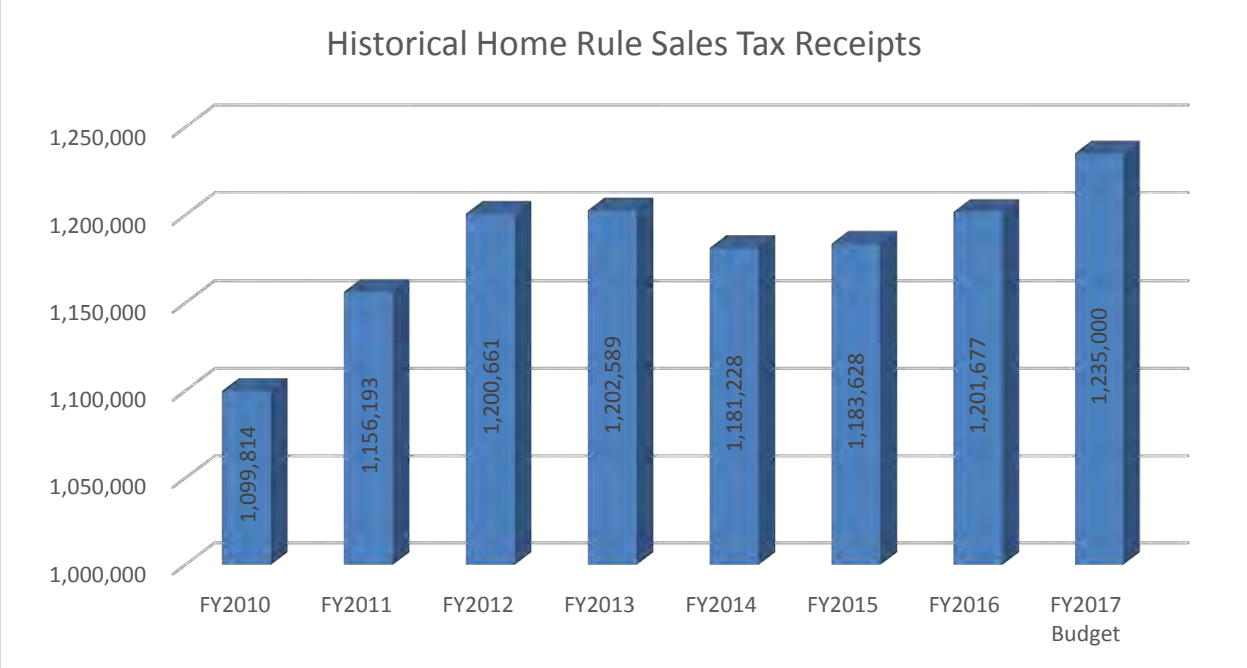
DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 BUDGET VS FY2016 ACTUAL		FY2017 BUDGET VS FY2016 BUDGET	
						$ Change	% Change	$ Change	% Change
UTILITY TAX - ELECTRIC	538,342	556,000	556,000	527,836	531,000	3,164	1%	(25,000)	-4%



Home Rule Sales Tax

Home Rule Sales Tax is projected to provide just over $1.2 million in revenue for FY2017. The Village has imposed a 0.5% tax on local purchases of personal property. It is not intergovernmental revenue like regular sales tax and is not susceptible to the State's annual budgeting considerations. However, it is assessed against the same sales transactions and, like sales tax, is a volatile revenue source that quickly reflects changes in the local economy. Similar to sales tax, home rule sales tax continues to be impacted by the County-managed Rollins Gateway road project.

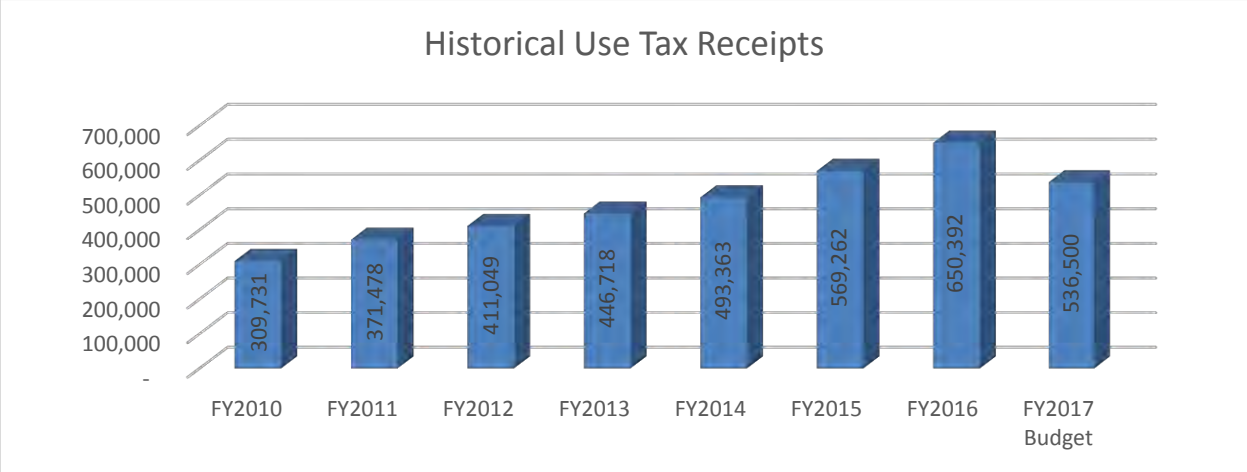
DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 BUDGET VS FY2016 ACTUAL		FY2017 BUDGET VS FY2016 BUDGET	
						$ Change	% Change	$ Change	% Change
HOME RULE SALES TAX	1,183,628	1,210,000	1,210,000	1,201,677	1,235,000	33,323	3%	25,000	2%



Use Tax

The Illinois Local Use Tax is imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased anywhere at retail, and is imposed on the user of the property. The Use Tax rate is 6.25% and the Village receives 16% distributed by the state.

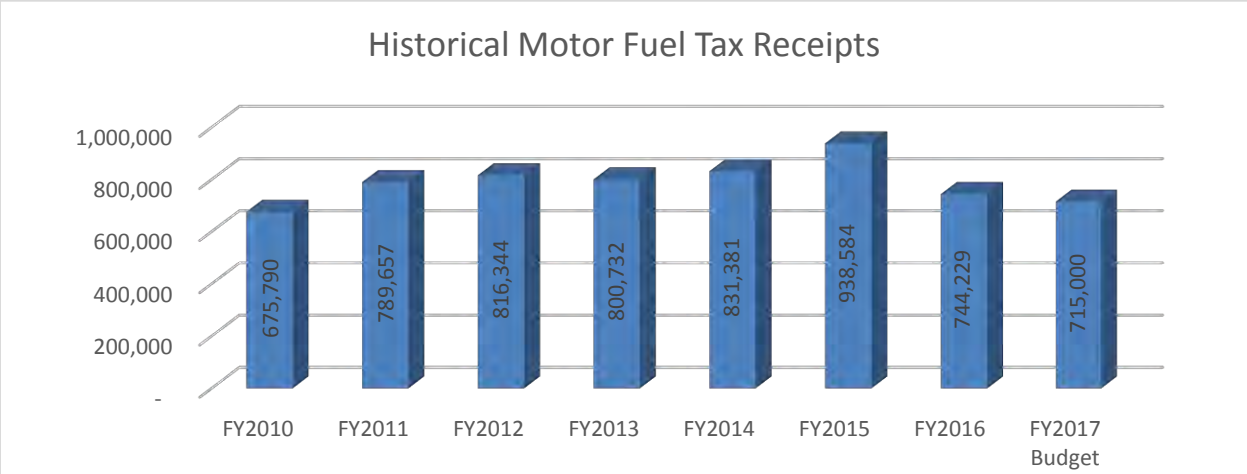
DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 BUDGET VS FY2016 ACTUAL		FY2017 BUDGET VS FY2016 BUDGET	
						$ Change	% Change	$ Change	% Change
USE TAX	569,262	500,600	500,600	650,392	536,500	(113,892)	-18%	35,900	7%



Motor Fuel Tax

The Motor Fuel Tax is imposed on the privilege of operating motor vehicles on public highways and recreational watercraft on waterways in Illinois. It is paid by distributors and suppliers, who collect the tax from their customers. Net of State-mandated deductions, the State distributes 45.6% to the Illinois Department of Transportation and the remaining 54.4% to Local Governments of which 49.1% is distributed to municipalities.

DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2017 BUDGET VS FY2016 ACTUAL		FY2017 BUDGET VS FY2016 BUDGET	
						$ Change	% Change	$ Change	% Change
STATE - MFT ALLOTMENT	938,584	810,346	810,346	744,229	715,000	(29,229)	-4%	(95,346)	-12%



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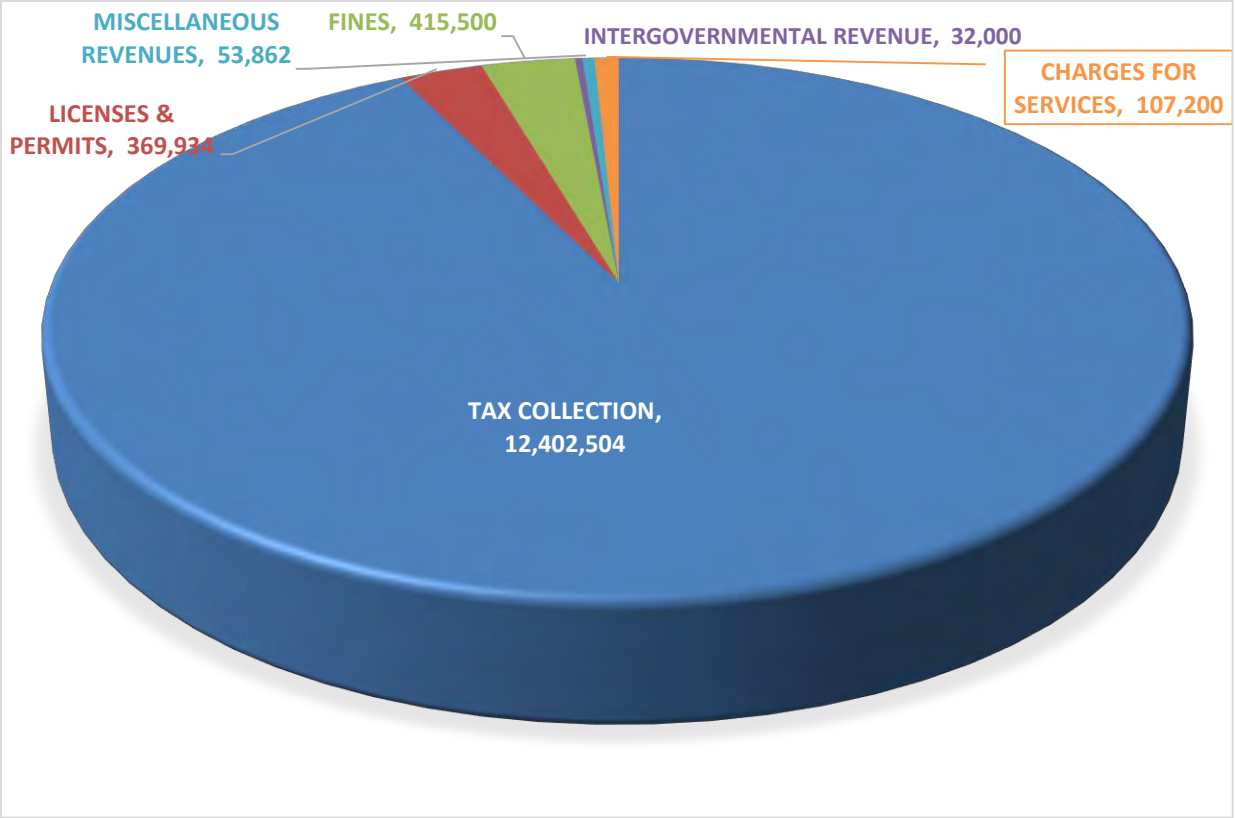
GOVERNMENTAL FUNDS

General Fund - 111

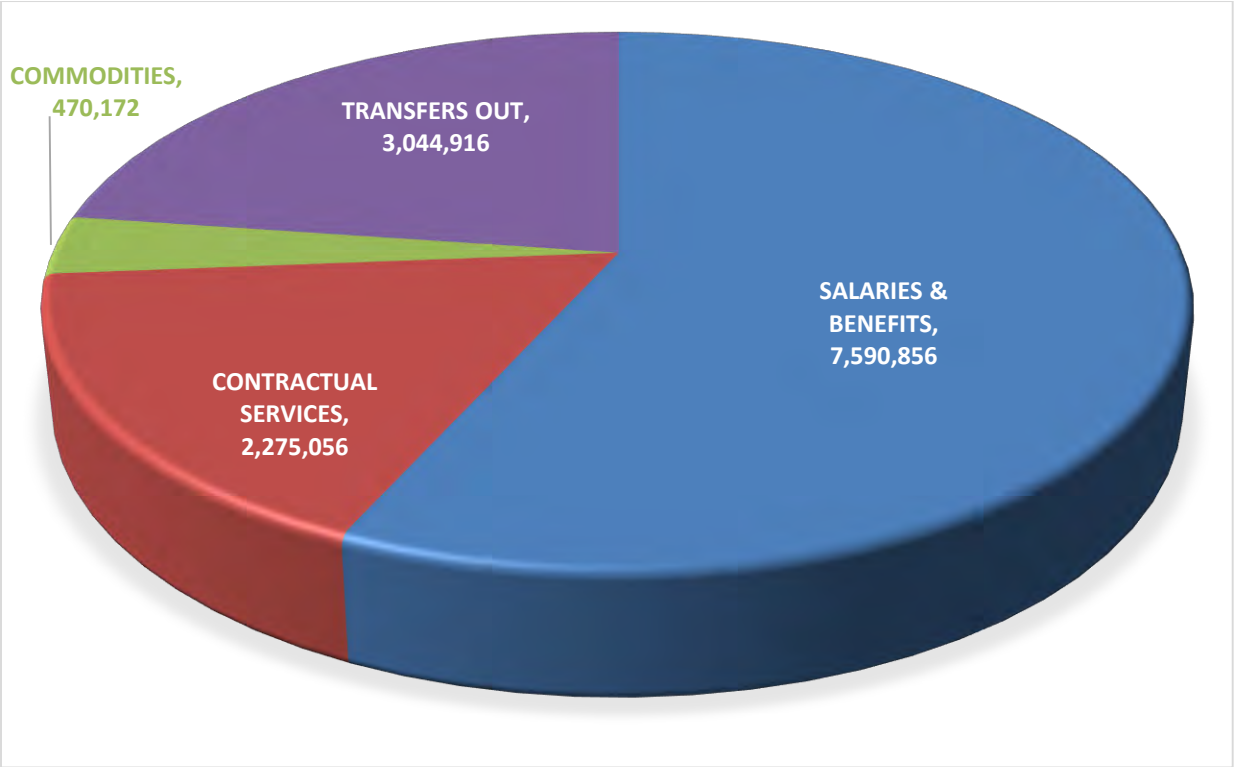
Sources & Uses of Resources

	GENERAL FUND				
	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget
Sources of Funds					
TAX COLLECTION	12,388,912	12,414,588	12,414,588	12,582,314	12,402,504
LICENSES & PERMITS	330,943	292,225	292,225	411,499	369,934
FINES	380,117	430,000	430,000	344,470	415,500
INTERGOVERNMENTAL REVENUE	-	1,000	1,000	500	32,000
MISCELLANEOUS REVENUES	104,541	80,111	80,111	101,730	53,862
CHARGES FOR SERVICES	182,264	120,300	120,300	319,612	107,200
FEES	25	-	-	-	-
OTHER FINANCING SOURCES	-	1,700,000	1,700,000	-	-
TRANSFERS IN	-	-	-	-	-
Total Sources of Funds	***13,386,802***	***15,038,224***	***15,038,224***	***13,760,125***	***13,381,000***
Uses of Funds					
SALARIES & BENEFITS	6,913,137	7,094,766	7,094,766	6,854,467	7,590,856
CONTRACTUAL SERVICES	2,485,256	2,205,350	2,205,350	2,295,722	2,275,056
COMMODITIES	406,796	530,207	530,207	349,215	470,172
FINANCING EXPENSES	66,020	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TRANSFERS OUT	3,005,362	5,207,901	5,207,901	5,210,797	3,044,916
Total Uses of Funds	***12,876,571***	***15,038,224***	***15,038,224***	***14,710,201***	***13,381,000***

GENERAL FUND – SOURCES OF FUNDS



GENERAL FUND – USES OF FUNDS

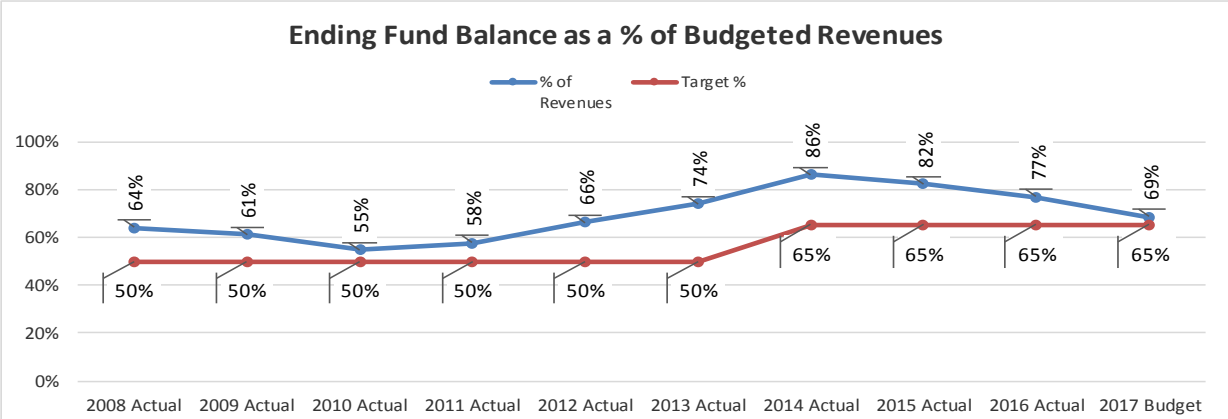


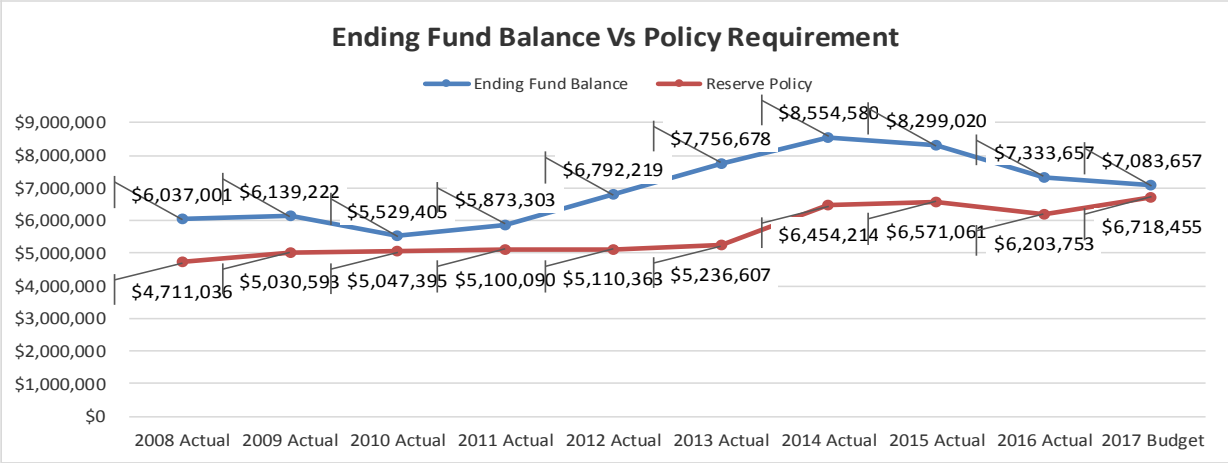
Fund Balance

Due to the conservative fiscal management of the Mayor and Village Board, the Village has grown the General Fund balance over the last 10 years. In FY2014 the Village amended its financial policies to raise the minimum General Fund balance to 65% of budgeted operating revenues. In addition to raising the Fund Balance target, any balance in excess of the following years anticipated budgeted revenues will be transferred to the General Capital Fund for infrastructure improvements.

Fiscal Year	Budgeted Operating Revenue (1)	Ending Unassigned Fund Balance(2)	Reserve Policy	Ending Fund Balance	% of Revenues	Target %
2008 Actual	$9,422,072	$6,037,001	$4,711,036	$6,037,001	64%	50%
2009 Actual	$10,061,185	$6,139,222	$5,030,593	$6,139,222	61%	50%
2010 Actual	$10,094,789	$5,529,405	$5,047,395	$5,529,405	55%	50%
2011 Actual	$10,200,179	$5,873,303	$5,100,090	$5,873,303	58%	50%
2012 Actual	$10,220,725	$6,792,219	$5,110,363	$6,792,219	66%	50%
2013 Actual	$10,473,214	$7,756,678	$5,236,607	$7,756,678	74%	50%
2014 Actual	$9,929,560	$8,554,580	$6,454,214	$8,554,580	86%	65%
2015 Actual	$10,109,325	$8,299,020	$6,571,061	$8,299,020	82%	65%
2016 Actual	$9,544,236	$7,333,657	$6,203,753	$7,333,657	77%	65%
2017 Budget	$10,336,084	$7,083,657	$6,718,455	$7,083,657	69%	65%

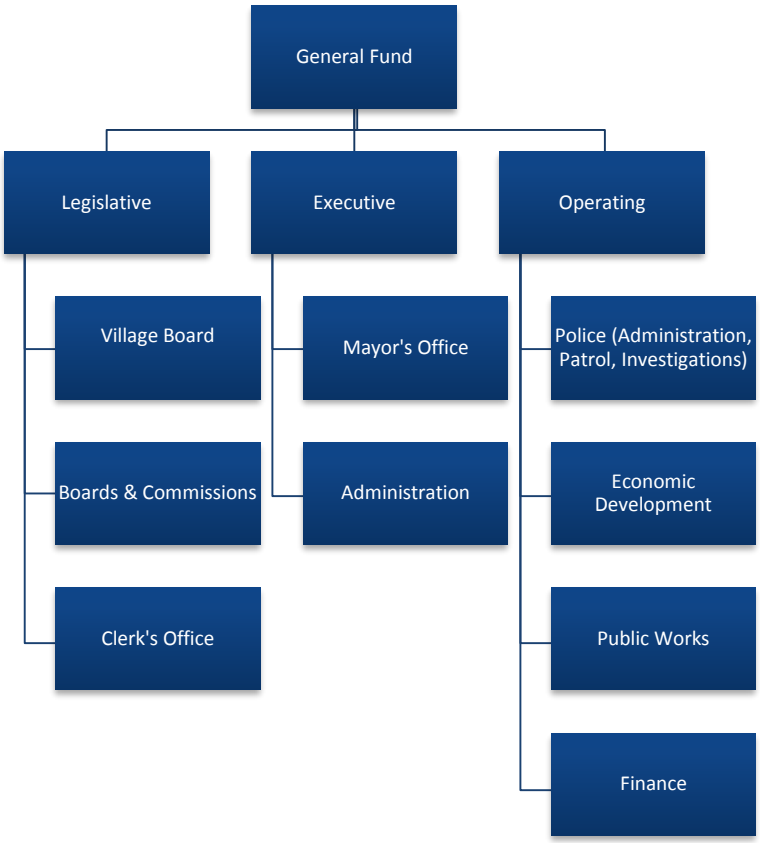
(1) Budgeted operating revenue includes total General Fund Revenue less Transfers
(2) Ending Balance reflects unassigned balance in the General Fund as reported in the Financial Statements (includes funds 122, 124, 123, 125, 144, 221, and 222)





Operating Departments

DEPARTMENT NAME	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED	
LEGISLATIVE									
LEGISLATIVE (VILLAGE BOARD)	466,028	372,898	372,898	329,287	373,648	(136,741)	-29%	750	0%
BOARDS & COMMISSIONS	25,882	27,930	27,930	22,809	27,935	(3,073)	-12%	5	0%
VILLAGE CLERK	16,910	16,617	16,617	10,493	17,867	(6,417)	-38%	1,250	8%
SUB-TOTAL LEGISLATIVE	**508,820**	**417,445**	**417,445**	**362,589**	**419,450**	**(146,231)**	**-29%**	**2,005**	**0.5%**
EXECUTIVE									
MAYOR'S OFFICE	29,919	28,630	28,630	32,370	33,380	2,451	8%	4,750	17%
ADMINISTRATION	215,377	173,623	173,623	188,791	207,445	(26,586)	-12%	33,822	19%
SUB-TOTAL EXECUTIVE	**245,296**	**202,253**	**202,253**	**221,161**	**240,825**	**(24,135)**	**-10%**	**38,572**	**19%**
OPERATING									
POLICE ADMINISTRATION	2,044,780	2,017,930	2,017,930	1,975,397	2,138,629	(69,383)	-3%	120,699	6%
POLICE PATROL	3,099,155	3,514,106	3,514,106	3,165,328	3,825,630	66,173	2%	311,524	9%
POLICE INVESTIGATIONS	902,123	733,640	733,640	867,637	661,733	(34,486)	-4%	(71,907)	-10%
ECONOMIC DEVELOPMENT	519,486	561,881	561,881	560,562	544,265	41,076	8%	(17,616)	-3%
PUBLIC WORKS	1,808,114	2,002,431	2,002,431	1,686,874	2,065,546	(121,240)	-7%	63,115	3%
FINANCE	272,611	279,637	279,637	317,142	355,006	44,531	16%	75,369	27%
FINANCING AND INSURANCE	470,824	101,000	101,000	342,714	85,000	(128,110)	-27%	(16,000)	-16%
SUB-TOTAL OPERATING	**9,117,093**	**9,210,625**	**9,210,625**	**8,915,654**	**9,675,809**	**(201,439)**	**-2%**	**465,184**	**5%**
TOTAL	9,871,209	9,830,323	9,830,323	9,499,404	10,336,084	(371,805)	-4%	505,761	5%

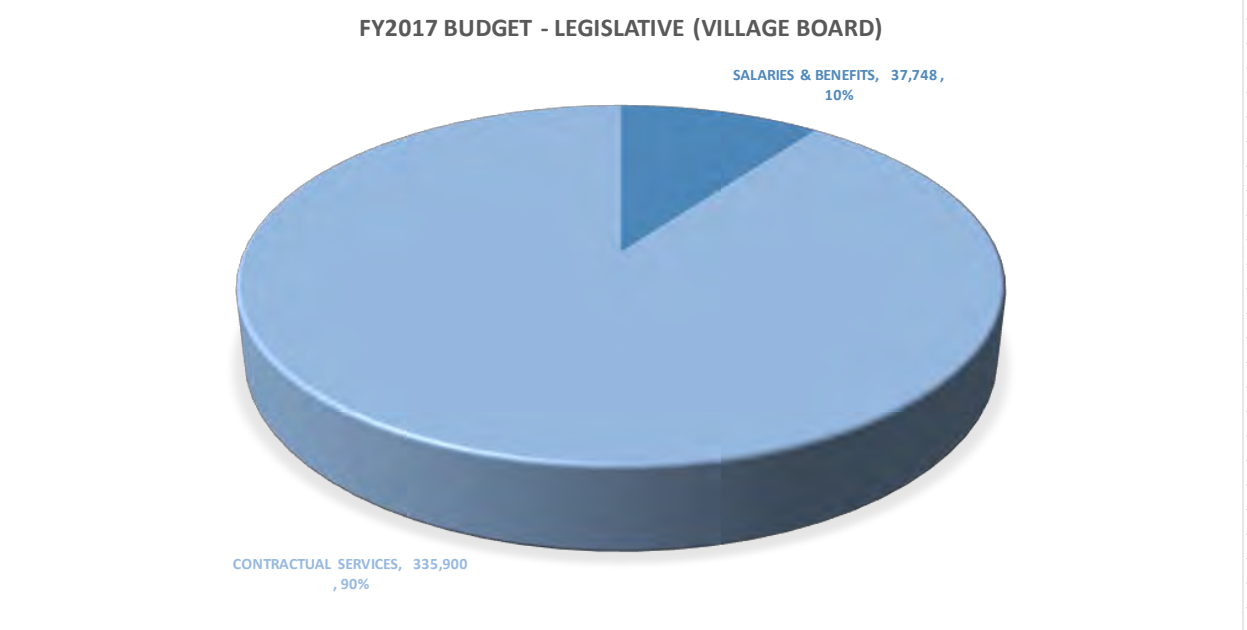


Legislative Functions

Legislative – 111-111-###-###

The Legislative Branch is made up of the Board of Trustees, which is responsible for making all policy decisions regarding the Village. The legislative functions are organized to focus on each operational area of the Village through the Standing Committees of the Board. The four Standing Committees are: Finance Committee, Economic Development Committee, Public Safety Committee, and Public Works Committee. Policy issues are discussed in depth at each Standing Committee before being placed on the agenda of the regular meetings of the Mayor and Board of Trustees.

LEGISLATIVE	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	37,354	37,748	37,748	34,264	37,748	(3,090)	-8%	-	0%
CONTRACTUAL SERVICES	428,674	335,150	335,150	295,023	335,900	(133,651)	-31%	750	0.2%
TOTAL	466,028	372,898	372,898	329,287	373,648	(136,741)	-29%	750	0%



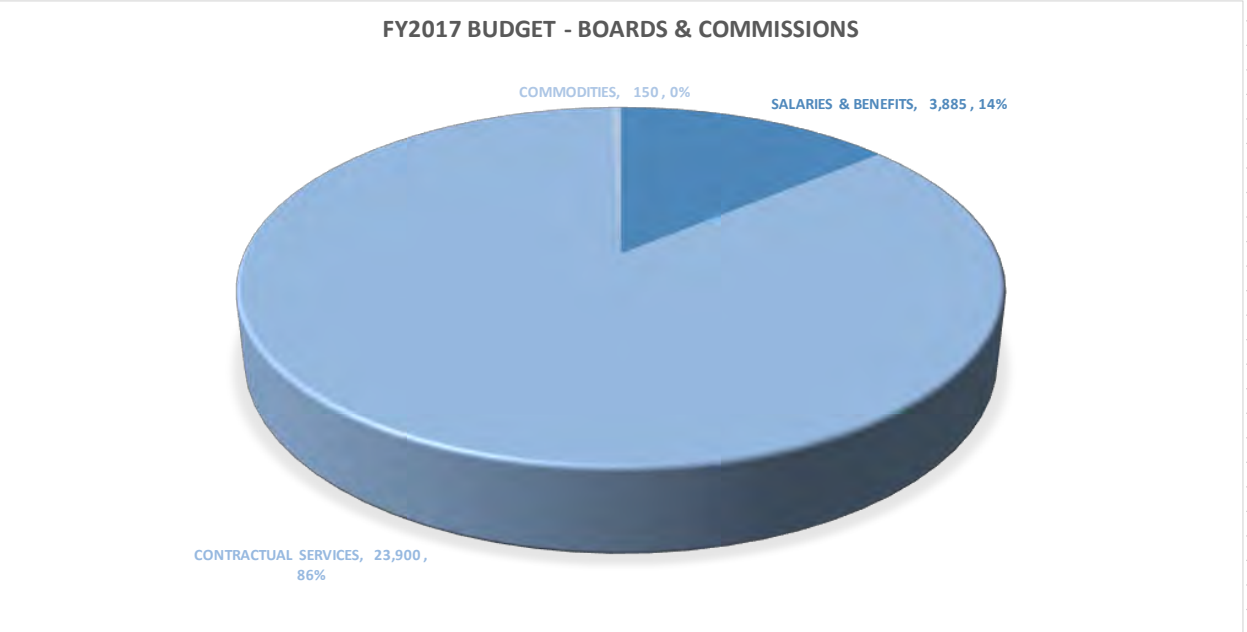
Boards & Commissions – 111-113-###-###

The Boards and Commissions of the Village include the Planning and Zoning Commission and the Police Commission.

The Planning and Zoning Commission is responsible for reviewing proposals for new development in the Village. It takes public comment on proposals and makes recommendations to the Mayor and the Board of Trustees. It also monitors the enforcement of the Village's zoning ordinances and hears appeals for exceptions or variances to the zoning codes.

The Police Commission has the responsibility of maintaining a list of eligible candidates for the position of Police Officer. It does this through administering a periodic exam process, which includes a physical ability test, written exam, and oral interview. Administering a promotional process for the position of Sergeant and Lieutenant is also part of its duties. The Commission also hears disciplinary cases brought before it through the Office of the Chief of Police and has the authority to suspend or discharge a sworn member of the Department because of a disciplinary finding. It is composed of three people, appointed by the Mayor and Board of Trustees.

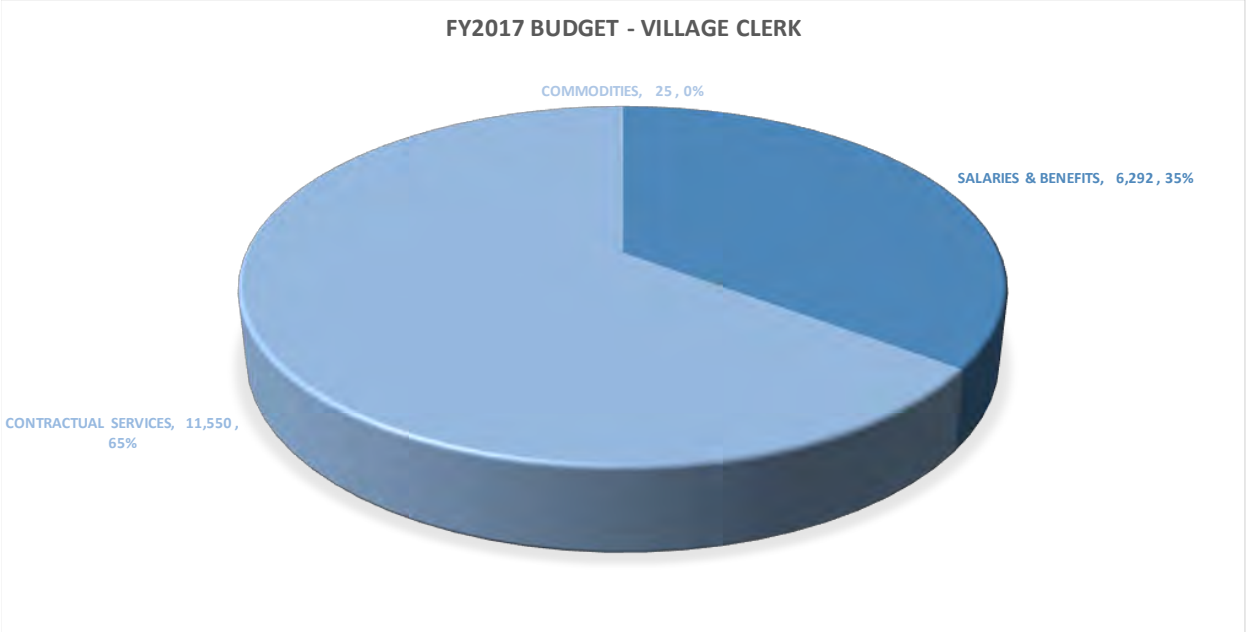
BOARDS & COMMISSIONS	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	2,643	4,005	4,005	2,311	3,885	(332)	-13%	(120)	-3%
CONTRACTUAL SERVICES	23,126	23,775	23,775	20,442	23,900	(2,684)	-12%	125	1%
COMMODITIES	113	150	150	56	150	(57)	-50%	-	0%
TOTAL	25,882	27,930	27,930	22,809	27,935	(3,073)	-12%	5	0%



Village Clerk – 111-112-###-###

The Village Clerk's Office fulfills the requirements and deadlines prescribed by the Village, State, and Federal law to manage and execute the official records of the Village to ensure the integrity for the citizens and the courts. The Clerk's Office also administers the Open Meetings and Freedom of Information Acts.

VILLAGE CLERK	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	6,318	6,292	6,292	6,285	6,292	(33)	-1%	-	0%
CONTRACTUAL SERVICES	10,592	10,325	10,325	4,199	11,550	(6,393)	-60%	1,225	12%
COMMODITIES				9	25	9	N/A	25	N/A
TOTAL	16,910	16,617	16,617	10,493	17,867	(6,417)	-38%	1,250	8%

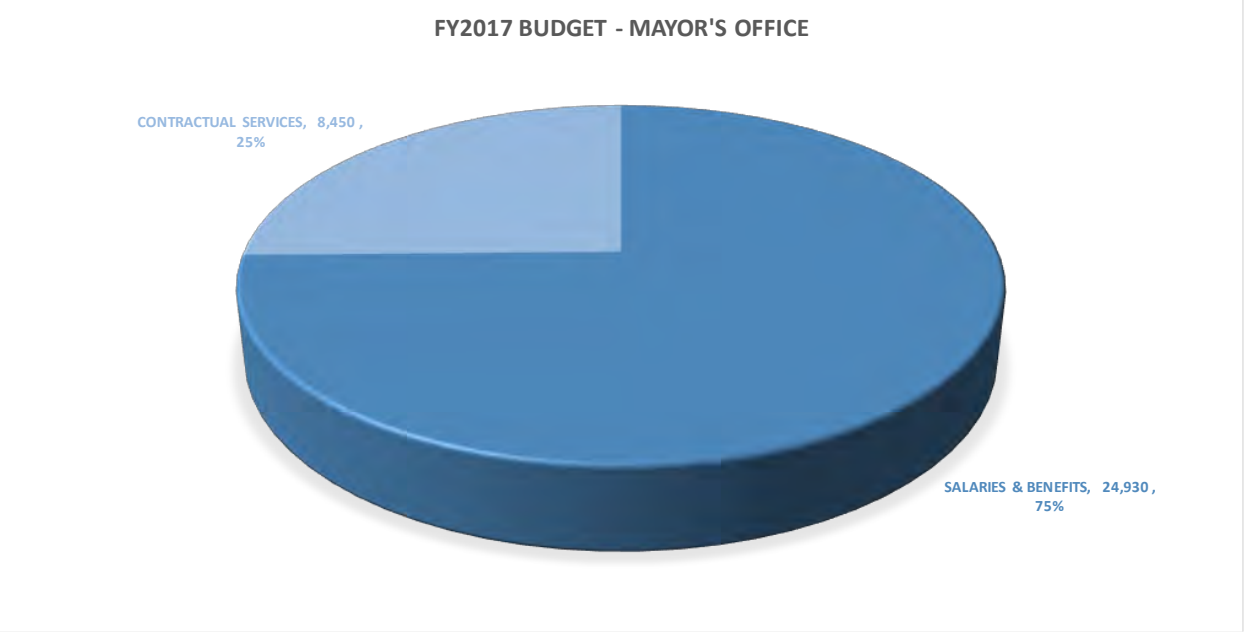


Executive Functions

Mayor's Office – 111-121-###-###

The Mayor is the Chief Executive Officer of the Village. The Mayor performs all of the duties prescribed by law, including municipal ordinances, and is required to see that the laws and ordinances are faithfully executed. The Illinois Liquor Control Act makes the Mayor the local liquor control commissioner.

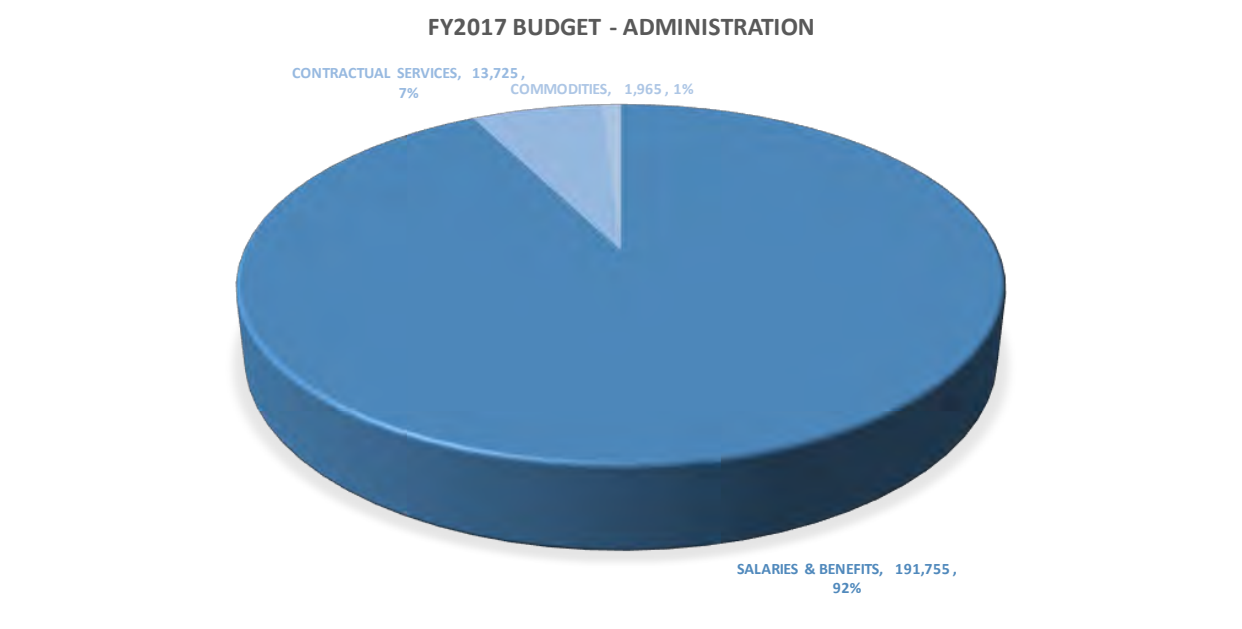
MAYOR'S OFFICE	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	25,149	24,930	24,930	25,010	24,930	(139)	-1%	-	0%
CONTRACTUAL SERVICES	4,770	3,700	3,700	7,372	8,450	2,602	55%	4,750	128%
COMMODITIES				(12)		(12)	N/A	-	N/A
TOTAL	29,919	28,630	28,630	32,370	33,380	2,451	8%	4,750	17%



Administration – 111-122-###-###

As provided by Village ordinance, the Village Administrator advises the Mayor and Board of Trustees on policy decisions and directs the day-to-day operations of the Village. The Administrator provides relevant and timely information and advice necessary for the Mayor and Board to evaluate and make policy decisions. He also directs the operating departments in order to meet service levels and quality as established by the Mayor and Board. Finally, the Administrator represents the Village in working with Federal, State and regional agencies and community groups as well as private enterprises and not-for-profit organizations. Included in the Administration budget are the Human Resources Manager, Administrative Assistant, Senior Citizen Liaison, and a portion of the Civic and Cultural Center's Facility Manager, who also provides business development assistance to the Village.

ADMINISTRATION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	202,355	160,006	160,006	175,920	191,755	(26,435)	-13%	31,749	20%
CONTRACTUAL SERVICES	10,841	11,412	11,412	10,956	13,725	115	1%	2,313	20%
COMMODITIES	2,181	2,205	2,205	1,915	1,965	(266)	-12%	(240)	-11%
TOTAL	215,377	173,623	173,623	188,791	207,445	(26,586)	-12%	33,822	19%

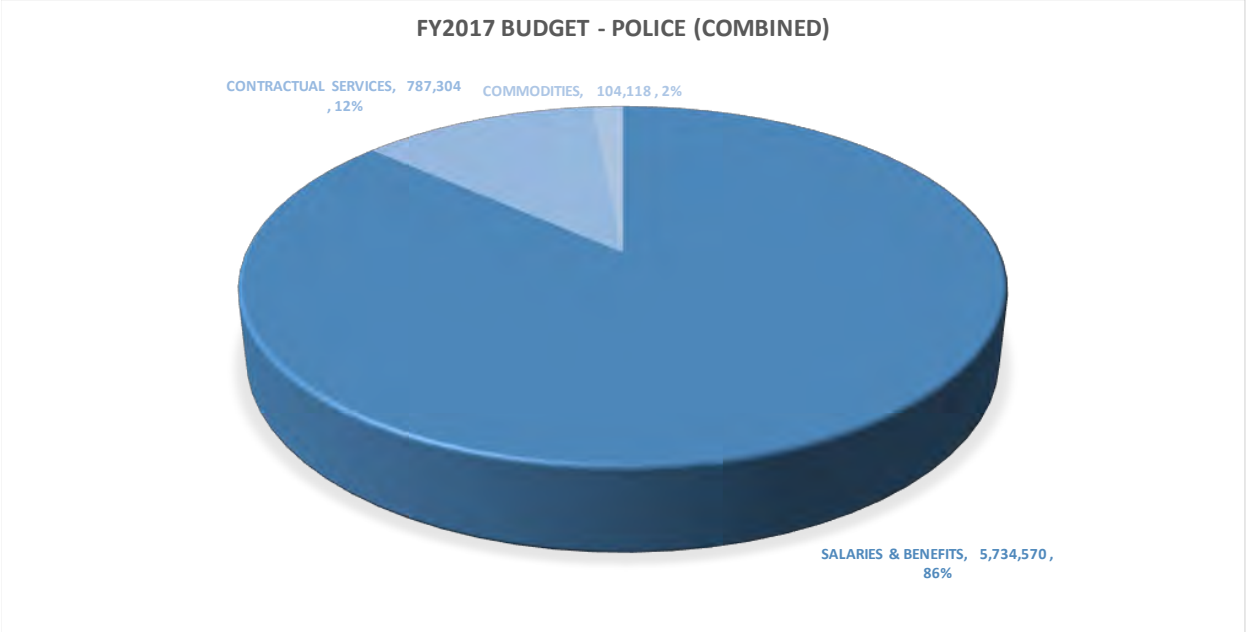


Operating Functions

Police Department – 111-2##-###-###

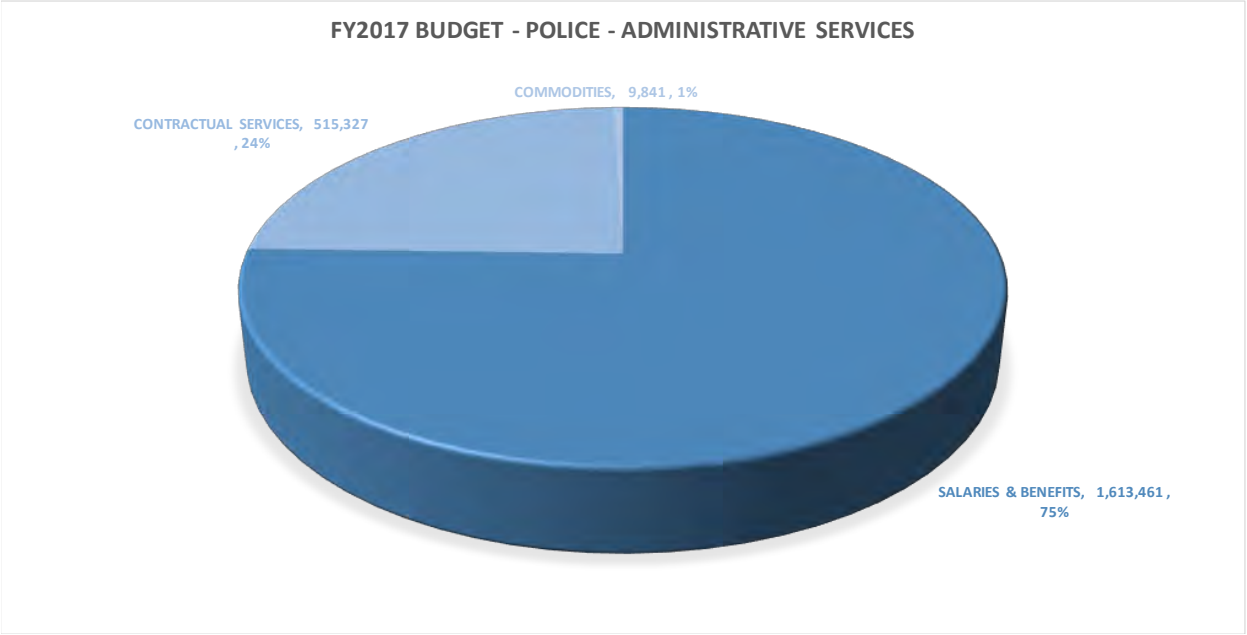
The Police Department is the largest of the operating departments in the Village government. The mission of the Round Lake Beach Police Department is to protect the rights of all persons to be free from crime and to provide public safety services for all citizens that will both serve them and promote a safe environment through its Core Values: Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE).

POLICE (COMBINED)	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	5,134,008	5,329,128	5,329,128	5,185,542	5,734,570	51,534	1%	405,442	8%
CONTRACTUAL SERVICES	813,532	819,073	819,073	737,869	787,304	(75,663)	-9%	(31,769)	-4%
COMMODITIES	98,518	117,475	117,475	84,951	104,118	(13,567)	-14%	(13,357)	-11%
TOTAL	6,046,058	6,265,676	6,265,676	6,008,362	6,625,992	(37,696)	-1%	360,316	6%



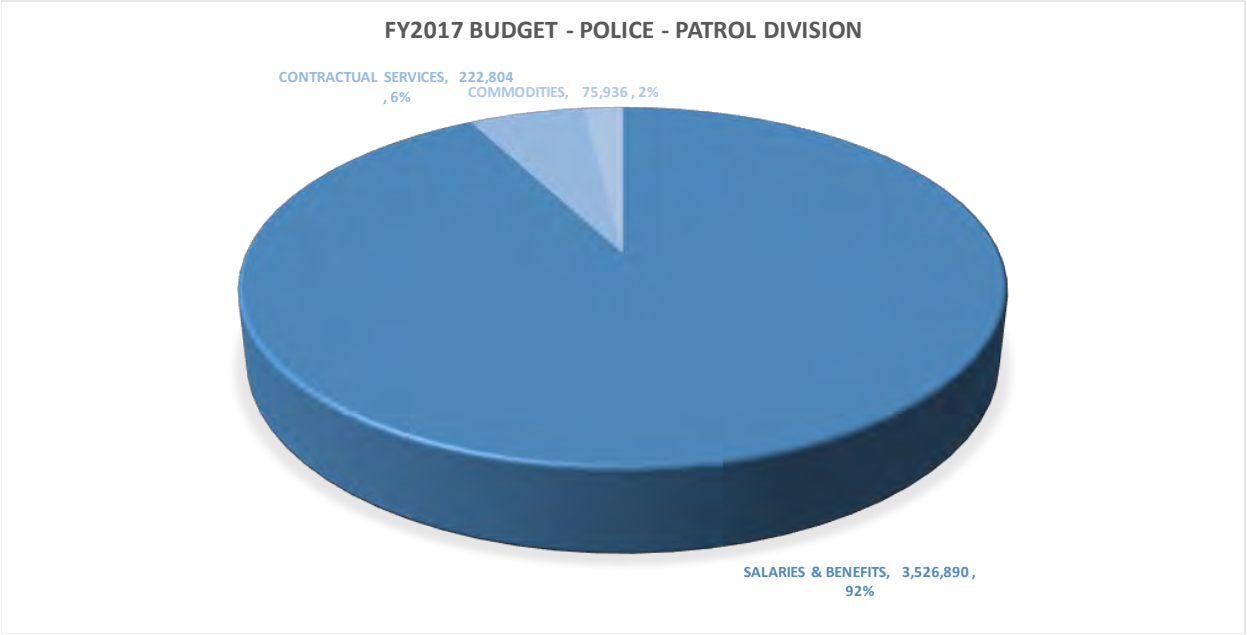
Police Administrative Services Division – 111-211-###-###

POLICE - ADMINISTRATIVE SERVICES	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	1,473,304	1,445,248	1,445,248	1,425,800	1,613,461	(47,504)	-3%	168,213	12%
CONTRACTUAL SERVICES	563,440	559,942	559,942	542,037	515,327	(21,403)	-4%	(44,615)	-8%
COMMODITIES	8,036	12,740	12,740	7,560	9,841	(476)	-6%	(2,899)	-23%
TOTAL	2,044,780	2,017,930	2,017,930	1,975,397	2,138,629	(69,383)	-3%	120,699	6%



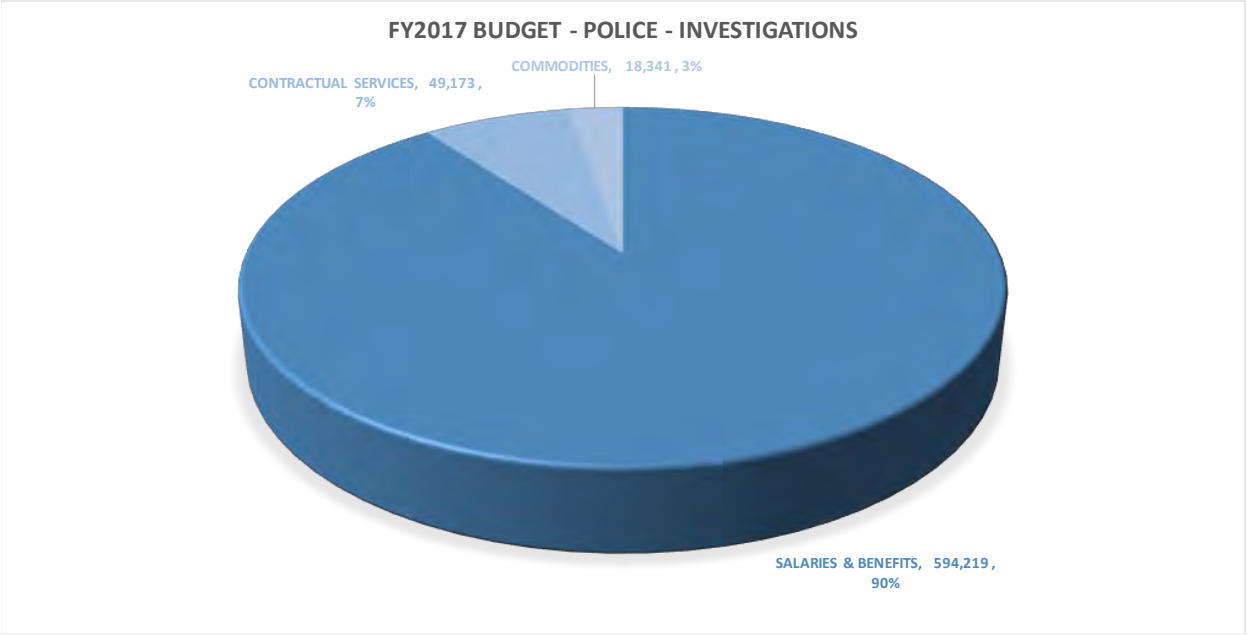
Patrol Division – 111-212-###-###

POLICE - PATROL DIVISION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	2,821,101	3,218,912	3,218,912	2,941,059	3,526,890	119,958	4%	307,978	10%
CONTRACTUAL SERVICES	206,657	213,484	213,484	162,307	222,804	(44,350)	-21%	9,320	4%
COMMODITIES	71,397	81,710	81,710	61,962	75,936	(9,435)	-13%	(5,774)	-7%
TOTAL	3,099,155	3,514,106	3,514,106	3,165,328	3,825,630	66,173	2%	311,524	9%



Investigations/SOU Division – 111-213-###-###

POLICE - INVESTIGATIONS	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	839,603	664,968	664,968	818,683	594,219	(20,920)	-2%	(70,749)	-11%
CONTRACTUAL SERVICES	43,435	45,647	45,647	33,525	49,173	(9,910)	-23%	3,526	8%
COMMODITIES	19,085	23,025	23,025	15,429	18,341	(3,656)	-19%	(4,684)	-20%
TOTAL	902,123	733,640	733,640	867,637	661,733	(34,486)	-4%	(71,907)	-10%



Workload Statistics (Calendar Year)

Workload Statistics - Police Department	Category	2010	2011	2012	2013	2014	2015	2016 Projected
# of Phone Calls for Services	Support Services	15,600	14,269	14,429	14,632	14,676	14,503	15,228
# of Traffic Citations Issued	Sup Ser / Patrol	8,008	6,596	5,887	7,030	4,429	4,156	4,322
# of Citations Issued (Parking and OV)	Sup Ser / Patrol	4,396	3,113	4,220	6,940	5,139	4,074	4,429
# of Crash Reports	Patrol	750	753	885	927	935	898	907
# of Traffic Stops	Patrol	12,394	9,536	6,305	7,030	4,429	4,650	4,883
# of Juvenile Arrests	Patrol / Investgations	59	68	43	64	64	66	69
# of Adult Arrests	Patrol / Investigations	706	607	790	1,165	1,400	1,141	1,198
# of Incident Reports Written	Patrol	4,334	3,728	3,851	4,031	4,233	4,550	4,777
# of Search Warrants	Investigations	N/A	N/A	5	6	6	6	6
# of Cases Investigated	Investigations	N/A	N/A	361	360	204	214	225
# of Background Investigations	Investigations	N/A	N/A	41	41	41	41	41

Performance Measures (Calendar Year)

Performance Measures - Police Department	Category	2012	2013	2014	2015	2016 Projected
# of Serious Crimes (Part 1)	Department Wide	170	182	260	192	202
% of Cases Cleared by Arrest	Investigations	37%	35%	35%	37%	37%
# of Training Hours	Investigations	650	650	650	683	683
# of Training Hours	Patrol	2150	2350	2250	2,165	2,273
# of Traffic Stops	Patrol	6,305	7,030	4,429	4,159	3,951
# of DUI Arrests	Patrol	67	56	44	53	42
ILEAP Certification	Support Services	Yes	Yes	Yes	Yes	Yes

Goals & Objectives

Strategic Principle	FY2017 Budget Goal	Departmental Objective	Management Staff Goals	Staff Goals
Strategic Principle Provide a safe place to live, work and recreate through public safety services that are provided by well-trained and highly competent personnel.	Deploy public safety resources effectively and efficiently.	Monitor patrol activity and report on the effectiveness of schedule and power shift.	Chief Hare Submit report on annual activity with recommendation and analysis on the schedule by 01/15/17 DC Rivera Submit monthly report to Chief on effectiveness of schedule Commanders Compile & analyze measures of shift activity and schedule - monthly	Patrol Accuratly collect and submit data for Commanders report on effectiveness of schedule & power shift - monthly

Strategic Principle	FY2017 Budget Goal	Departmental Objective	Management Staff Goals	Staff Goals
Strategic Principle Provide a safe place to live, work and recreate through public safety services that are provided by well-trained and highly-competent personnel.	Deploy public safety resources effectively and efficiently	Analyze a training program to provide a consistent legal update to the department	Commander Wilde will evaluate the current minimum training standard for the department and make a recommendation to the Chief of Police no later than May 15, 2016	Police officers will attend NEMRT and any other scheduled training to meet the needs of the department

Strategic Principle	FY2017 Budget Goal	Departmental Objective	Management Staff Goals	Staff Goals
Strategic Principle Maintain financial stability to ensure sustainable, consistent and quality municipal services.	Operate in an efficient and cost effective manner while maintaining responsive and high level service delivery	Monitor Investigations Unit overtime costs to ensure alignment with budgetary goals.	Deputy Chief Scott Collect and analyze investigation unit overtime data. Using this data, complete a quarterly report analyzing overtime and evaluating the costs comparative to budgetary goals.	Detectives Detectives will accurately collect and submit time data to Commander Wilde on a weekly basis

Strategic Principle	FY2017 Budget Goal	Departmental Objective	Management Staff Goals	Staff Goals
Strategic Principle Provide a safe place to live, work and recreate through public services that are provided by well-trained and highly-competent personnel.	Deploy public safety resources effectively and efficiently	Analyze opportunities for crime throughout the community and educate the public to reduce property crimes.	Commanders will analyze the number of crime prevention cards and complete a quarterly. Commanders will communicate with the mid managers and educate the village staff to look for crime opportunities in the community.	Patrol officers will complete the crime prevention cards when a qualifying event is discovered follow up to educate the citizens.

Strategic Principle	FY2017 Budget Goal	Departmental Objective	Management Staff Goals	Staff Goals
Strategic Principle Provide a safe place to live, work and recreate through public safety services that are provided by well-trained and highly competent personnel	Deploy public safety resources effectively and efficiently	Utilize Problem Oriented Policing to solve problems throughout the community	Patrol Commanders will identify problems within their assigned district and provide solutions to each problem identified. Cmdr. Lunn – East Cmdr. Chiarello – West Cmdr. Wilde – North	Officers to participate in identifying problems on Committees set up by the commanders.

Strategic Principle	FY2017 Budget Goal	Departmental Objective	Management Staff Goals	Staff Goals
Strategic Principle Maintain financial stability to ensure sustainable, consistent and quality municipal services.	Operate in an efficient and cost effective manner while maintaining responsive and high level service delivery.	Identify and recognize the volunteer work in the community completed by Mobile eye	Commander Chiarello will research and apply for the IACP/Utility, Inc. Award for Outstanding Achievement in Law Enforcement Volunteer Programs	Recognize the different ways volunteers are utilized by the police department and also recognize the amount of time spent working in the community by the volunteers

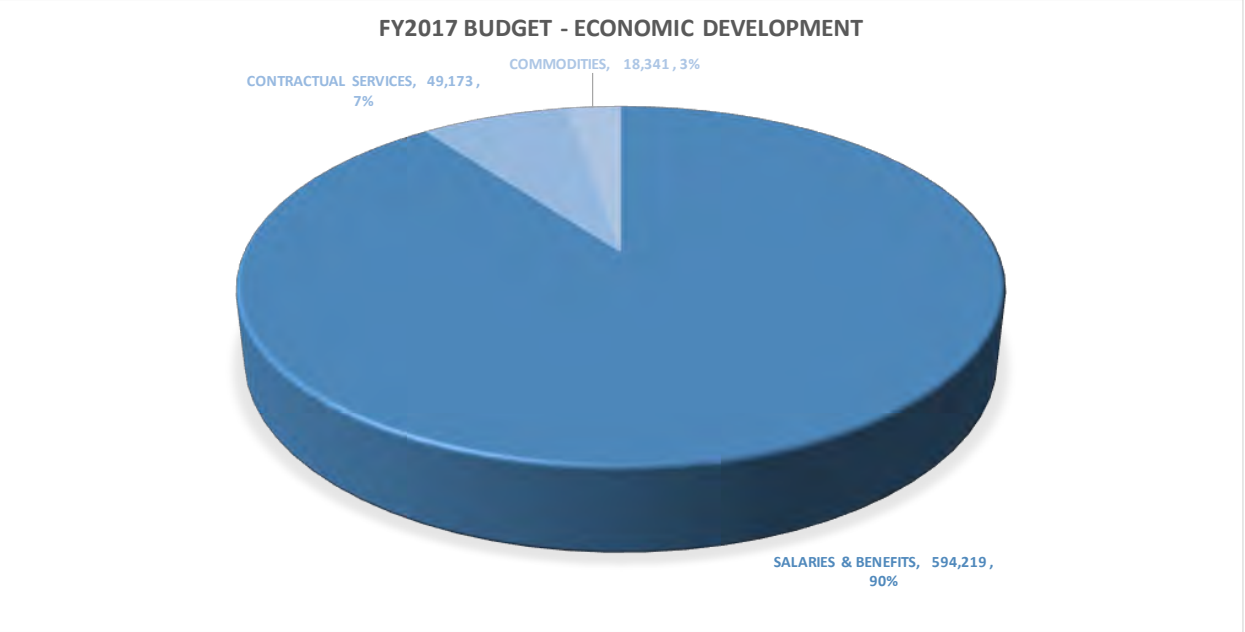
Economic Development – 111-611-###-###

The Economic Development Department activities help to promote two (2) primary missions of the Village: Public Health and Safety; and Future Development of the Community.

The public health and safety mission deals with human occupancy and use of the built environment. Often times in buildings this will involve evaluation of: structural sufficiency; mechanical systems (plumbing, electrical, heating, ventilation and air conditioning) and fire safety measures. On properties, this may involve the placement of new buildings and structures as well as the appropriate location of uses that are compatible with their surroundings. Adopted Building Codes and Zoning Codes are used as the basis for these evaluations. Public Health and Safety is also supported by promoting and maintaining the quality of the Village's building stock. Through various programs, the Village is able to physically review residential rental units, homes that are sold, and occupied business structures on a yearly basis. A major part of the effort is working together with property owners to identify and solve minor issues before they may grow into larger issues. The consistency of these programs also assists in maintaining the long term value and economic viability of properties.

Future development of the community is a continuing work effort that can foster widespread benefits and impacts. This mission deals with how land will be used in both the near future and the long term. An overriding goal of the Village is to achieve a balance in the amount of residential uses and business uses so that there is a variety of quality housing opportunities available to address needs at all stages of the life cycle; and so that there are viable businesses available to offer needed goods, services and job opportunities to residents. Balance of use in the community is also important to financing the wide range of public services that are provided by the Village and that are provided by the other taxing bodies servicing residents (School Districts, Park District, Fire Protection District, Library District, Townships, Lake County and the Lake County Forest Preserve District). The Village's Comprehensive Land Use Plan and adopted Zoning Codes are the primary guides in this effort.

ECONOMIC DEVELOPMENT	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	839,603	664,968	664,968	818,683	594,219	(20,920)	-2%	(70,749)	-11%
CONTRACTUAL SERVICES	43,435	45,647	45,647	33,525	49,173	(9,910)	-23%	3,526	8%
COMMODITIES	19,085	23,025	23,025	15,429	18,341	(3,656)	-19%	(4,684)	-20%
TOTAL	902,123	733,640	733,640	867,637	661,733	(34,486)	-4%	(71,907)	-10%



Workload Statistics (Calendar Year)

Workload Statistics - Economic Development	Category	2010	2011	2012	2013	2014	2015	2016 Projected
# of Hearings Before the PZC	Planning & Zoning	N/A	N/A	13	15	15	12	12
# of Building Inspections	Public Health & Safety	3,433	3,131	3,964	3,500	2,626	6,466	6,547
# of Building Permits Issued	Public Health & Safety	948	780	830	800	812	945	957
# of Residential Occupancy Inspections	Public Health & Safety	249	237	295	250	254	257	260
# of Residential Occupancy Permits	Public Health & Safety	687	317	504	400	406	265	268
# of Business Certificate Inspections	Public Health & Safety	467	450	502	475	482	342	346
# of Business Certificates Issued	Public Health & Safety	312	314	295	300	305	308	312
# of Rental Inspections	Public Health & Safety	758	1,009	1,184	1,200	1,218	1,386	1,403
# of Rental Certificates Issued	Public Health & Safety	729	730	935	900	970	982	994
# of Property Maintenance Inspections	Public Health & Safety	5,508	6,051	3,893	4,500	4,568	4,625	4,682
# of Emergency Call-Outs	Public Health & Safety	92	49	27	50	51	51	52
# of Systematic Residential Inspections	Public Health & Safety	1,588	1,394	908	1,000	1,015	1,028	1,041

Performance Measures (Calendar Year)

Performance Measures - Economic Development	Category	2012	2013	2014	2015	2016 Projected
Value of Business Re-Investment	Planning & Zoning	3,424,819	3,035,554	3,039,348	3,043,143	3,046,947
# of Inspections per Business Certificate	Public Health & Safety	1.70	1.60	1.65	1.60	1.60
# of Inspections per Rental Certificate	Public Health & Safety	1.27	1.09	1.15	1.10	1.10
# of Inspections per Occupancy Certificate	Public Health & Safety	1.70	1.67	1.70	1.65	1.65
# of Inspections per Commercial Permit	Public Health & Safety	15.48	4.27	4.27	4.20	4.20
# of Inspections per Residential Permit	Public Health & Safety	3.45	2.74	2.74	2.70	2.70

Goals & Objectives

Strategic Principles	FY2017 Budget Goals	Departmental Objectives	Management Staff Goals	Non-Management Staff Goals
Strategic Principle Maintain a diverse local economy that includes a balance of residential, commercial and industrial opportunities	Ensure public health & safety through building and code compliance	Update zoning code for conservation area	ED Director Facilitate and coordinate with D of Insp Services to complete and present to Village Board Dir. of Ins. Serv. Coordinate the review and analysis of current code provisions to proposed updates. Prepare recommended amendments and present to Village Board by June 2015.	Assist in research, data gathering, and analysis of code provisions. Provide feedback on draft amendments. Clerical Assist in research, data gathering, and analysis of code provisions. Provide feedback as requested.

Strategic Principles	FY2017 Budget Goals	Departmental Objectives	Management Staff Goals	Non-Management Staff Goals
Strategic Principle Maintain a diverse local economy that includes a balance of residential, commercial and office/industrial opportunities.	Operate in an efficient and cost effective manner while maintaining responsive and high level service delivery	**Perform a process analysis of the Property Maintenance Code enforcement and inspection process for potential efficiencies including technology and staffing opportunities.**	ED Director Facilitate and coordinate with D of Insp Services to perform and complete analysis. Facilitate inter-departmental interactions where necessary. Director of inspection Services Establish analysis framework. Coordinate and direct research, data gathering. Perform analysis and draft recommendations.	PM & Building Inspectors, Clerk III Research, data gathering, assist with analysis, provide feedback.

Strategic Principles	FY2017 Budget Goals	Departmental Objectives	Management Staff Goals	Non-Management Staff Goals
Strategic Principle Maintain a diverse local economy that includes a balance of residential, commercial and industrial opportunities	Ensure public health and safety through building and code compliance	Facilitate and promote economic development in accordance with the Comprehensive Plan	ED Director Coordinate with planning, engineering and legal consultants. Facilitate Planning and Zoning Commission workshop and public hearing processes. Present to Village Board for approval by July 2015. Director of Inspection Services Feedback in regard to potential building code and property maintenance code concerns.	PM & Building Inspector, Clerk III Assist in data gathering and conversion, field testing, and training of applicable ERP system modules by 12/31/15.

Public Works – 111-311-###-###

The Public Works Department is entrusted to provide, manage, and maintain the infrastructure and facilities owned by the Village of Round Lake Beach. The Public Works Department is divided into four divisions: Administration, Water & Sanitary, Streets & Drainage, and Facility & Property.

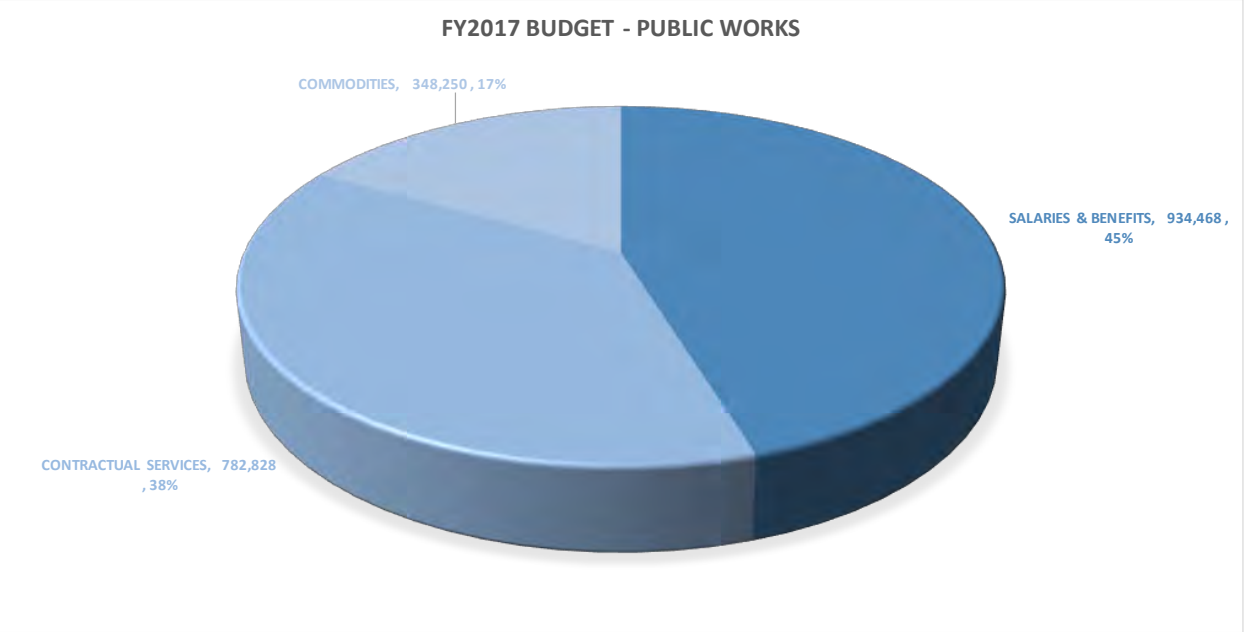
The Administrative Division is responsible for planning, directing, and coordinating the Department's short and long-term goals. Administrative personnel are also responsible for customer service requests generated from resident concerns. The Administrative Division coordinates Capital Improvement Projects, Capital and Road Improvement Projects, and residential, commercial, and industrial developments with the Village's Engineer.

The Water and Sanitary Division services and maintains the water service for the Village. Since 1992, the Village's potable water supply has been provided by the Central Lake County Joint Action Water Agency (C.L.C.J.A.W.A.) and the source is Lake Michigan. The Water and Sanitary Division maintains the sanitary collection system. The Village's sewage is transported to the Northwest Fox Lake Water Reclamation District where it is treated and released.

The Streets & Drainage Division is responsible for maintaining a clean, reliable transportation street network that allows for the safe and continuous movement of vehicular and pedestrian traffic at all times.

The Facility & Property Division is responsible for maintaining the integrity, value, and appearance of all Village-owned buildings and the care and maintenance of approximately 10,000 parkway and easement trees, the lake front, approximately two miles of creeks and channels, certain turf and landscaped areas, and roadway rights-of-ways.

PUBLIC WORKS	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	857,850	889,428	889,428	765,489	934,468	(92,361)	-11%	45,040	5%
CONTRACTUAL SERVICES	658,956	718,640	718,640	671,532	782,828	12,576	2%	64,188	9%
COMMODITIES	291,308	394,363	394,363	249,853	348,250	(41,455)	-14%	(46,113)	-12%
TOTAL	1,808,114	2,002,431	2,002,431	1,686,874	2,065,546	(121,240)	-7%	63,115	3%



Workload Statistics (Calendar Year)

Workload Statistics - Public Works	Category	2010	2011	2012	2013	2014	2015	2016 Projected
# of JULIE Requests	Administration	2,170	2,430	1,572	1,769	2,290	2,324	2,324
# of Customer Service Requests	Administration	N/A	4,249	6,912	3,202	4,640	4,710	4,710
# of Facility & Equipment Repairs	Facilities & Grounds	N/A	693	476	772	784	793	803
# of Preventative Maintenance Inspections	Facilities & Grounds	N/A	839	1,018	944	958	970	982
# of Retention/Detention Maintenance or Repairs	Streets & Drainage	N/A	N/A	18	25	25	26	26
# of Storm/Manhole Inspections or Maintenance	Streets & Drainage	N/A	N/A	48	40	41	41	42
# of Street Signage Repair/Replace	Streets & Drainage	N/A	N/A	110	65	66	67	68
# of Street Light Repair/Replace	Streets & Drainage	N/A	N/A	188	121	123	124	126
Square Feet of Curb & Sidewalk Repair/Replace	Streets & Drainage	N/A	N/A	233	206	209	212	214
Lineal Feet of Ditch & Culvert Restoration	Streets & Drainage	N/A	N/A	2,195	409	415	420	426
# of Shoulder Maintenance or Repairs	Streets & Drainage	N/A	N/A	2,349	3,450	3,502	3,546	3,590
Lineal Feet of Pavement Marking	Streets & Drainage	N/A	N/A	2,450	2,500	2,538	2,569	2,601
# of Potholes Patched	Streets & Drainage	N/A	6,827	6,059	10,148	9,641	9,761	9,883
# of Snow & Ice Control Events	Streets & Drainage	17	16	12	39	40	40	41
# of Main Breaks	Water & Sewer Systems	N/A	54	52	41	34	43	50
# of Televising Storm & Sanitary Events	Water & Sewer Systems	N/A	N/A	107	309	314	318	322
# of B-Box Repairs	Water & Sewer Systems	N/A	N/A	264	114	72	73	74
# of Water Samples Taken	Water & Sewer Systems	N/A	N/A	485	454	461	467	472
# of Water Facility Inspections	Water & Sewer Systems	N/A	N/A	744	524	532	539	545
# of Valves Exercised	Water & Sewer Systems	N/A	N/A	791	77	78	79	80
# of Shutoff/Turn-Ons	Water & Sewer Systems	N/A	421	871	991	1,006	1,018	1,031
# of Hydrants Inspected & Flushed	Water & Sewer Systems	N/A	N/A	909	733	744	753	763
# of Notices Delivered	Water & Sewer Systems	N/A	1,295	2,638	1,064	1,080	1,093	1,107
Lineal Feet Jet Rodded	Water & Sewer Systems	N/A	32,413	117,854	114,691	116,411	114,083	111,801

Performance Measures (Calendar Year)

Performance Measures - Public Works	Category	2012	2013	2014	2015	2016 Projected
# of Flooding Events	Streets & Drainage	2	2	2	2	2
Avg. Time to Remedy Pothole Complaint	Streets & Drainage	24 hours	24 hours	24 hours	24 Hours	24 Hours
Avg. Road Condition Rating - Scale 1(Poor) to 10 (Perfect)	Streets & Drainage	N/A	5.00	5.00	6.00	8.00
Water Leakage Rate	Water & Sewer Systems	7.95%	< 8%	< 8%	< 8%	< 10%
Avg. Time to Repair a Main Break (in-house)	Water & Sewer Systems	4.77	4.5 hours	4.5 hours	4.5 Hours	4.5 Hours
Avg. Days Hydrant out of Service	Water & Sewer Systems	N/A	30	30	30	30
# of Sewer Backups	Water & Sewer Systems	N/A	25	25	25	25

Goals & Objectives

Strategic Principles	FY2017 Budget Goals	Departmental Objectives	Management Staff Goals	Non-Management Staff Goals
Strategic Principle Maintain financial stability to ensure sustainable, consistent and quality municipal services.	Operate in an efficient and cost effective manner while maintaining responsive and high level service delivery	Replace water meters with radio read meters in the Country Walk subdivision Install sampling station in Village right-of-ways	PW Director: Make recommendation to the Board Superintendent : Request proposals and provide information to PW Director	Maintenance III's Training and tracking of information

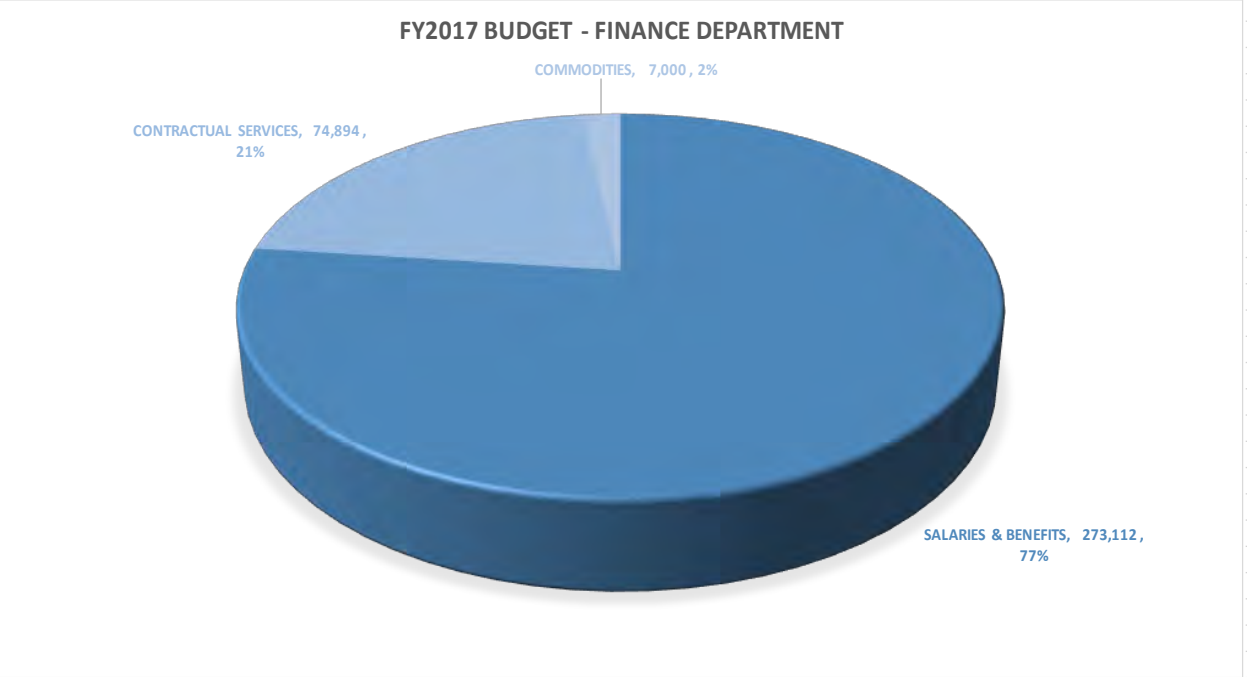
Strategic Principles	FY2017 Budget Goals	Departmental Objectives	Management Staff Goals	Non-Management Staff Goals
Strategic Principle Maintain financial stability to ensure sustainable, consistent and quality municipal services.	Operate in an efficient and cost effective manner while maintaining responsive and high level service delivery	Reduce electrical costs at the Wood Street Pump Station Reduce fuel consumption Recycle Asphalt	**Management to propose recommendations to Administrator and the Board**	N/A

Strategic Principles	FY2017 Budget Goals	Departmental Objectives	Management Staff Goals	Non-Management Staff Goals
Strategic Principle Plan for a sustainable community that maintains public infrastructure designed to meet current and future demands.	Maintain capital assets at an acceptable level through proactive maintenance	Maintain or increase backup well capacity Evaluate sanitary sewer condition Maintain sidewalks & curbs Maintain roads to prolong life Maintain roads to prolong life Maintain road markings for safety Maintain roads through reconstruction Maintain parking lots	**Management to propose recommendations to Administrator and the Board**	N/A

Finance Department – 111-131-###-###

The Finance Department assures the safety and professional management of Village financial resources, by implementing legal and professional standards for local government financial reporting. Its responsibilities include implementation of Village Board policies, rules and regulations affecting financial activity; budget preparation; financial planning; working with Village financial advisors regarding capital and debt management; working with Village departments to administer fiscal resources; preparing and keeping all Village financial records; preparing monthly and annual fiscal reports, including the audit and treasurer's reports; overseeing the Village's purchasing process; and tracking Village cash flows.

FINANCE DEPARTMENT	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	217,918	187,392	187,392	255,017	273,112	37,099	17%	85,720	46%
CONTRACTUAL SERVICES	48,303	85,245	85,245	56,611	74,894	8,308	17%	(10,351)	-12%
COMMODITIES	6,390	7,000	7,000	5,514	7,000	(876)	-14%	-	0%
TOTAL	272,611	279,637	279,637	317,142	355,006	44,531	16%	75,369	27%



Workload Statistics (Calendar Year)

Workload Statistics - Finance Department	Category	2010	2011	2012	2013	2014	2015	2016 Projected
# of AP Checks Issued	Finance & Accounting	2,675	2,620	2,532	2,729	2,976	2,467	2,366
# of Invoices Processed	Finance & Accounting	2,354	2,645	2,938	3,194	3,293	3,360	3,362
# of Journal Entries Prepared	Finance & Accounting	9,420	8,273	9,002	10,574	10,388	10,533	10,691
# of Support Tickets Entered	Information Technology	N/A	N/A	N/A	1,234	1,150	1,168	1,186
# of Account Adjustemetns	Utility Billing & Customer Service	1,635	2,410	1,312	1,275	2,040	2,081	2,112
# of Counter Transactions	Utility Billing & Customer Service	35,112	33,335	30,198	31,092	31,862	29,121	27,853
# of Phone Calls	Utility Billing & Customer Service	24,254	24,387	26,723	25,207	25,920	26,387	26,782
# of Second Notices	Utility Billing & Customer Service	7,052	8,148	7,887	7,743	6,525	6,642	6,742
# of Tags Processed	Utility Billing & Customer Service	869	800	2,638	967	1,791	1,836	1,863
# of Water Payments Processed	Utility Billing & Customer Service	49,346	46,807	45,661	50,372	46,631	47,191	47,898
# of Work Orders Processed	Utility Billing & Customer Service	1,542	1,299	1,720	807	1,262	1,281	1,300

Performance Measures (Calendar Year)

Performance Measures - Finance Department	Category	2012	2013	2014	2015	2016 Projected
Bond Rating by Moody's	Finance & Accounting	Aa2	Aa2	Aa2	Aa2	Aa2
Outstanding General Obligation Debt per Capita	Finance & Accounting	662.50	619.00	580.00	532.00	657.00
GFOA Budget Award	Finance & Accounting	Yes	Yes	Yes	Yes	Yes
GFOA CAFR Award	Finance & Accounting	N/A	N/A	N/A	N/A	Yes
Hours of Network Down Time During Normal Business Hours	Information Technology	41*	0.00	0.00	12.00	12.00
Avg. Days to Clear Support Ticket	Information Technology	N/A	2.00	2.00	3.00	3.00
% of UB Receivables over 90 Days	Utility Billing & Customer Service	18.63%	10.00%	10.00%	15.00%	15.00%

Goals & Objectives

Strategic Principles	FY2017 Budget Goals	Departmental Objectives	Management Staff Goals	Non-Management Staff Goals
Strategic Principle Strive for excellence in local government by utilizing best practices and modern management practices	Achieve and maintain industry recognized excellence	Complete a Comprehensive Annual Financial Report for FY2016 Reporting Period following GFOA Standards and apply for Certificate of Achievement for Excellence in Financial Reporting.	*Finance Director*: Work with GFOA, Auditors, Village Administrator, Department Heads and other area-governments to compile the necessary information needed to complete a CAFR.	*Accounting Managers:* Monitor information recorded in new ERP System complies with the information needed complete a CAFR. *Clerks:* Create a mechanism to review data entry processes to ensure data integrity is up to GFOA reporting standards

Strategic Principles	FY2017 Budget Goals	Departmental Objectives	Management Staff Goals	Non-Management Staff Goals
Strategic Principle Plan for a sustainable community that maintains public infrastructure designed to meet current and future demands.	Plan for current and future demands on public infrastructure	Implement a Village-wide fixed assets module and obtain a physical appraisal of all Village-owned properties for accounting purposes. Update Capital Plan to include buildings, vehicles, and other property for a proper maintenance schedule.	*Finance Director:* Get all necessary RFP documentation; work with Village Administrator, Department Heads, and other municipalities to evaluate proposals;	*Accounting Managers:* Survey other communities regarding appraisal vendors; research vendors; and create a listing of all Village property. *IT Director:* Work with BS&A to install and set up a Fixed Assets module. *Clerks:* Compile and report information to Accounting Manager

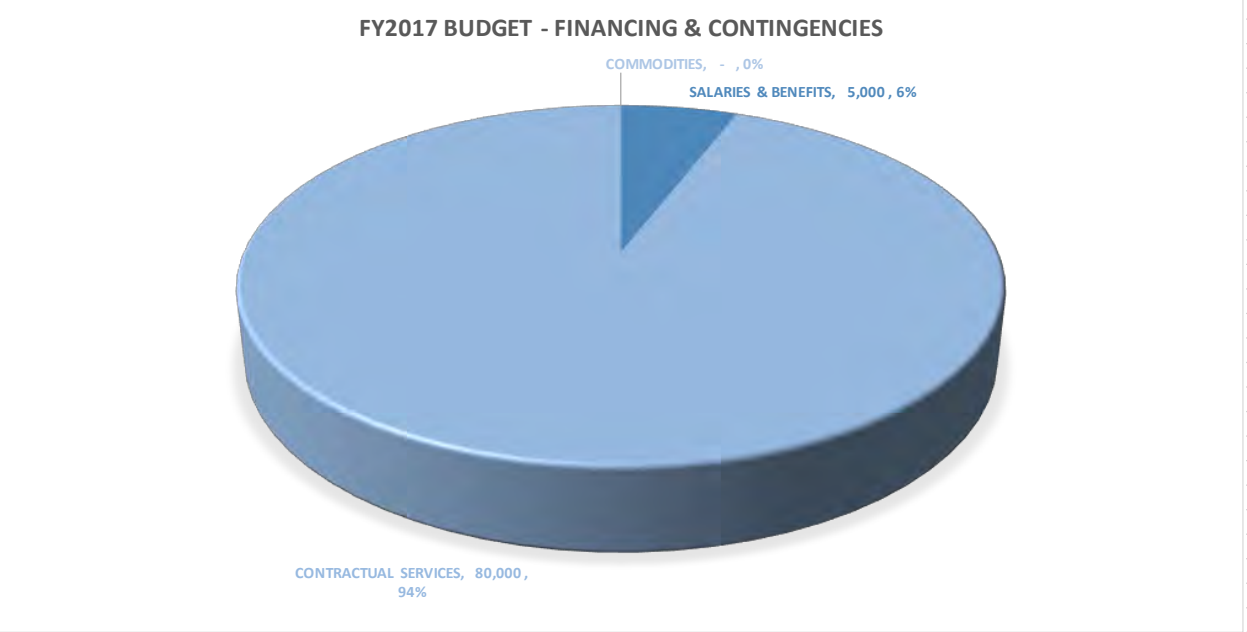
Strategic Principles	FY2017 Budget Goals	Departmental Objectives	Management Staff Goals	Non-Management Staff Goals
Strategic Principle Maintain financial stability to ensure sustainable, consistent and quality municipal services.	Operate in an efficient and cost effective manner while maintaining responsive and high level service delivery	Ensure BS&A Software is implemented, executed, and used to its fullest capacity. Ensure data integrity by performing tests on a per user basis and per activity\function.	*Finance Director:* Create a 2-year software\hardware implementation plan, which will cover areas such as training, updating, and user surveying.	*Accounting Manager:* Develop\update SOP; perform data integrity tests and take action if necessary based on those tests; *IT Director:* Ensure appropriate access levels for all users, monitor system availability and efficiency. *Clerks:* Look into BS&A's capabilities and make recommendations on capabilities being underutilized; indicate areas of improvement.

Strategic Principles	FY2017 Budget Goals	Departmental Objectives	Management Staff Goals	Non-Management Staff Goals
Strategic Principle Maintain financial stability to ensure sustainable, consistent and quality municipal services.	Operate in an efficient and cost effective manner while maintaining responsive and high level service delivery	Analyze all of the Village's banking, credit card, and e-commerce relationships to identify potential savings in banking and transaction processing fees.	*Finance Director:* Review current banking agreements and contracts; review current procedures regarding point-of-sale and e-commerce transactions.	*Accounting Managers:* survey Lake County comparable communities for comparison purposes and to collect data on vendor fees.

Financing & Contingencies – 111-139-###-###

The Financing and Contingencies section of the FY2017 budget isolates the revenues and expenditures dedicated to such financial transactions as sales tax rebate/sharing agreements and unanticipated expenditures such as settlement of union contracts.

FINANCING & CONTINGENCIES	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	20,322	15,000	15,000	-	5,000	(20,322)	-100%	(10,000)	-67%
CONTRACTUAL SERVICES	384,482	86,000	86,000	342,714	80,000	(41,768)	-11%	(6,000)	-7%
COMMODITIES	66,020	-	-	-	-	(66,020)	-100%	-	N/A
TOTAL	470,824	101,000	101,000	342,714	85,000	(128,110)	-27%	(16,000)	-16%



Police Special Revenue Fund - 122

The Police Special Revenue Fund isolates expenditures that are restricted for a special law enforcement purpose based on the source of the funds (e.g., federal grant, DUI fines, etc.).

POLICE RESTRICTED REVENUE	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
COMMODITIES	30,868	34,000	34,000	28,786	35,515	(2,082)	-7%	1,515	4%
TOTAL	30,868	34,000	34,000	28,786	35,515	(2,082)	-7%	1,515	4%

Housing & Redevelopment Fund - 124

The Housing and Redevelopment Fund tracks the expenditures on affordable housing properties that the Village purchases with the intent of reselling to buyers in qualifying income levels.

HOUSING & REDEVELOPMENT	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
CAPITAL OUTLAY	10,640	508,612	508,612	3,220	537,678	(7,420)	-70%	29,066	6%
CONTRACTUAL SERVICES	4,767	2,988	2,988	7,322	527,988	2,555	54%	525,000	17570%
FINANCING EXPENSES	961	10,000	10,000	5,029	5,000	4,068	423%	(5,000)	-50%
TOTAL	16,368	521,600	521,600	15,571	1,070,666	(797)	-5%	549,066	105%

Metra Operations Fund - 123

The Metra Operations Fund summarizes the expenditures required for operation of the Metra Station on Hook Drive.

METRA OPERATIONS	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
CAPITAL OUTLAY	6,383	2,975	2,975	4,058	2,975	(2,325)	-36%	-	0%
CONTRACTUAL SERVICES	41,742	32,025	32,025	35,717	23,025	(6,025)	-14%	(9,000)	-28%
TOTAL	48,125	35,000	35,000	39,775	26,000	(8,350)	-17%	(9,000)	-26%

Motor Fuel Tax Fund - 121

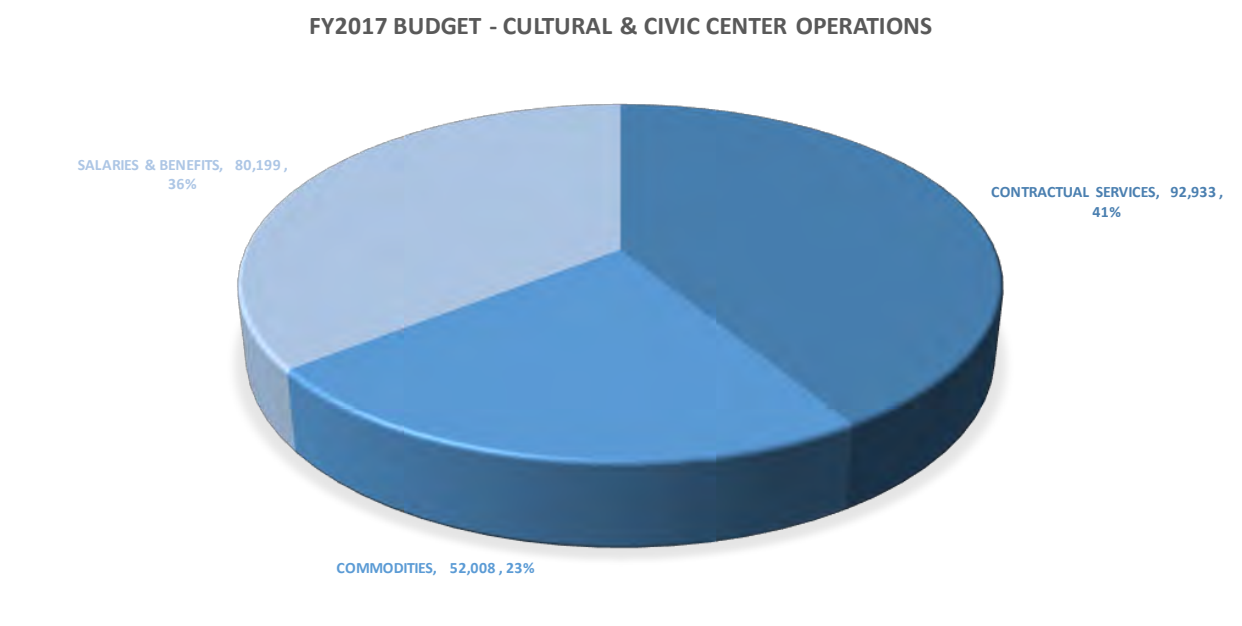
The Motor Fuel Tax Fund supports the street repair and maintenance program of the Village. It receives its revenue from state allotments of motor fuel taxes. Specific state law governs the expenditures of this fund. Funds may only be expended for state qualified road repair, construction, reconstruction projects or street maintenance materials.

MOTOR FUEL TAX FUND	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
CAPITAL OUTLAY	7,339	-	-	-	414,372	(7,339)	-100%	414,372	N/A
COMMODITIES	17,256	-	-	-	-	(17,256)	-100%	-	N/A
TRANSFERS OUT	346,113	1,479,530	1,479,530	1,476,635	342,188	1,130,522	327%	(1,137,342)	-77%
TOTAL	370,708	1,479,530	1,479,530	1,476,635	756,560	1,105,927	298%	(722,970)	-49%

Cultural & Civic Center Fund - 125

The Cultural and Civic Center Fund captures the revenues and expenditures incurred by the Cultural and Civic Center located at 2007 Civic Center Way. This 31,000 square foot building has a banquet room with a stage overlooking Hook Lake. It has meeting or event rooms for 20 – 500 people. It also has an outdoor stage with natural amphitheater seating for 3,000 people. The Civic Center hosts private rentals for birthday parties, quinceañeras, craft groups, and showers; organization, business, and corporate events, workshops, and meetings; community events; weddings; and many other types of events.

CULTURAL & CIVIC CENTER FUND	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
CONTRACTUAL SERVICES	57,895	98,972	98,972	64,741	92,933	6,846	12%	(6,039)	-6%
COMMODITIES	8,654	6,870	6,870	21,286	52,008	12,632	146%	45,138	657%
SALARIES & BENEFITS	87,776	113,703	113,703	100,364	80,199	12,588	14%	(33,504)	-29%
TOTAL	154,325	219,545	219,545	186,391	225,140	32,066	21%	5,595	3%



TIF#4 Capital Projects Fund - 144

The TIF#4 Capital Projects Fund accounts for the revenues and expenses relating to the capital projects within the boundaries of the Tax Increment Redevelopment Project Area Number 4.

TIF#4 CAPITAL PROJECTS FUND	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
CAPITAL OUTLAY		37,500	37,500		238,000	-	N/A	200,500	535%
CONTRACTUAL SERVICES	5,465	22,500	22,500	12,241	12,000	6,776	124%	(10,500)	-47%
TOTAL	5,465	60,000	60,000	12,241	250,000	6,776	124%	190,000	317%

General Obligation Debt Service Fund - 131

General Obligation Debt Service is tracked in its own separate fund. The only expenditures in this fund are the principal and interest payments associated with outstanding bond debt issues, along with any bond issuance costs.

GENERAL OBLIGATION DEBT SERVICE FUND	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
CONTRACTUAL SERVICES	13,250			5,600	12,000	(7,650)	-58%	12,000	N/A
FINANCING EXPENSES	1,948,745	1,942,603	1,942,603	4,354,294	2,385,918	2,405,549	123%	443,315	23%
TOTAL	1,961,995	1,942,603	1,942,603	4,359,894	2,397,918	2,397,899	122%	455,315	23%

General Capital Improvements Fund - 141

The General Capital Improvements Fund is utilized to account for general government infrastructure, infrastructure maintenance and other infrastructure related capital expenditures.

GENERAL CAPITAL IMPROVEMENTS FUND	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
CAPITAL OUTLAY	1,191,618	3,520,963	3,520,963	2,340,552	274,000	1,148,934	96%	(3,246,963)	-92%
CONTRACTUAL SERVICES	185,316	110,000	110,000	77,392	15,000	(107,924)	-58%	(95,000)	-86%
COMMODITIES	62	-	-	-	-	(62)	-100%	-	N/A
TRANSFERS OUT	4,836	-	-	-	-	(4,836)	-100%	-	N/A
TOTAL	1,381,832	3,630,963	3,630,963	2,417,944	289,000	1,036,112	75%	(3,341,963)	-92%

Bond-funded Capital Improvements Fund - 142

The Bond-funded Capital Improvements Fund is utilized to account for bond proceeds to invest in general government infrastructure.

BOND-FUNDED CAPITAL IMPROVEMENTS	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
CAPITAL OUTLAY			5,301,585	6,830	4,656,485	6,830	N/A	(645,100)	-12%
CONTRACTUAL SERVICES				2,713	650,000	2,713	N/A	650,000	N/A
FINANCING EXPENSES			97,865	97,865		97,865	N/A	(97,865)	-100%
TRANSFERS OUT	(4,836)					N/A	N/A	N/A	N/A
TOTAL	(4,836)	0	5,399,450	107,408	5,306,485	112,244	-2321%	(92,965)	-2%

PROPRIETARY FUNDS

Water & Sewer Funds – 211, 212, 213

The Water & Sewer Fund has three components which are accounted for separately by the Village: the Operations Fund, the Water Capital Fund and the Sewer Capital Fund. These funds are combined for reporting purposes on the Village's financial statements as a single enterprise fund. The FY2017 operations budget is balanced, with revenues matching expenses at $5,043,380. This is a 4% increase over the FY2016 operations budget of $4,838,155. The FY2017 budget includes transfers of $ 1,302,614 to the Risk Management, Equipment Replacement, Asset Replacement Fund and Capital Improvements Funds to fund necessary, planned capital improvement projects, risk management and equipment replacement.

The Water Capital Improvements Fund totals $3,221,050, including the use of loan proceeds from the Illinois Environmental Protection Agency through their Safe Water revolving loan program. Most of the amount included in use of reserves is a carryover from prior year for the Village's portion of the Rollins Gateway project to relocate water main.

The Sewer Capital Improvements Fund totals $377,450. This fund was established in FY2013 to account for sewer related capital projects and is funded by a transfer from the water and sewer operating fund.

Several departments support the Water & Sewer Operations of the Village, including the Public Works, Finance, and Administration Departments. The expenses of the Operations Fund have been broken out by department. The Village purchases water from Central Lake County Joint Action Water Authority (C.L.C.J.A.W.A.), the cost of which is included in the Public Works department under Contractual Services.

Water & Sewer Operating Fund - 211

Sources & Uses of Resources

	WATER & SEWER OPERATIONS				
	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget
Sources of Funds					
TAX COLLECTION	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FINES	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-
MISCELLANEOUS REVENUES	240	500	500	2,084	500
CHARGES FOR SERVICES	6,051,695	4,612,655	4,612,655	6,012,882	4,467,880
FEES	172,892	225,000	225,000	170,984	225,000
OTHER FINANCING SOURCES	-	-	-	-	350,000
TRANSFERS IN	-	-	-	-	-
Total Sources of Funds	***6,224,827***	***4,838,155***	***4,838,155***	***6,185,950***	***5,043,380***
Uses of Funds					
SALARIES & BENEFITS	1,238,598	1,365,053	1,365,053	1,392,431	1,212,948
CONTRACTUAL SERVICES	3,895,679	2,447,656	2,447,656	3,859,480	2,289,328
COMMODITIES	153,953	203,730	203,730	157,067	238,490
FINANCING EXPENSES	-	-	-	-	-
CAPITAL OUTLAY	691,823	-	-	689,111	-
TRANSFERS OUT	777,290	821,716	821,716	821,716	1,302,614
Total Uses of Funds	***6,757,343***	***4,838,155***	***4,838,155***	***6,919,805***	***5,043,380***

Water Capital Fund - 212

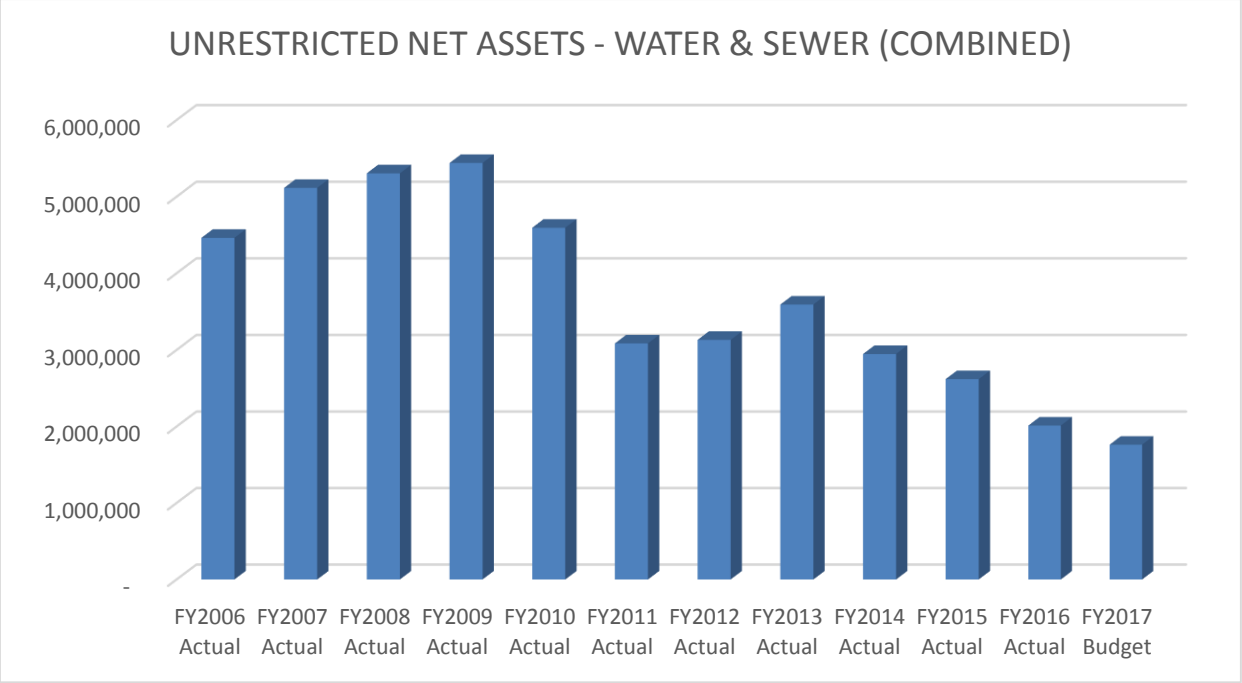
	WATERMAIN CAPITAL PROJECTS				
	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget
Sources of Funds					
TAX COLLECTION	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FINES	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	75,888	10,000	10,000	10,117	-
MISCELLANEOUS REVENUES	-	-	-	4	-
CHARGES FOR SERVICES	26,654	-	-	17,725	-
FEES	-	-	-	-	-
OTHER FINANCING SOURCES	-	1,146,400	1,146,400	-	2,701,400
TRANSFERS IN	266,040	169,650	169,650	169,650	519,650
Total Sources of Funds	***368,582***	***1,326,050***	***1,326,050***	***197,496***	***3,221,050***
Uses of Funds					
SALARIES & BENEFITS	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	229,000
COMMODITIES	25,000	25,000	25,000	24,957	25,000
FINANCING EXPENSES	41,366	169,650	169,650	38,139	169,650
CAPITAL OUTLAY	-	1,131,400	1,131,400	16,668	2,797,400
TRANSFERS OUT	-	-	-	-	-
Total Uses of Funds	***66,366***	***1,326,050***	***1,326,050***	***79,764***	***3,221,050***

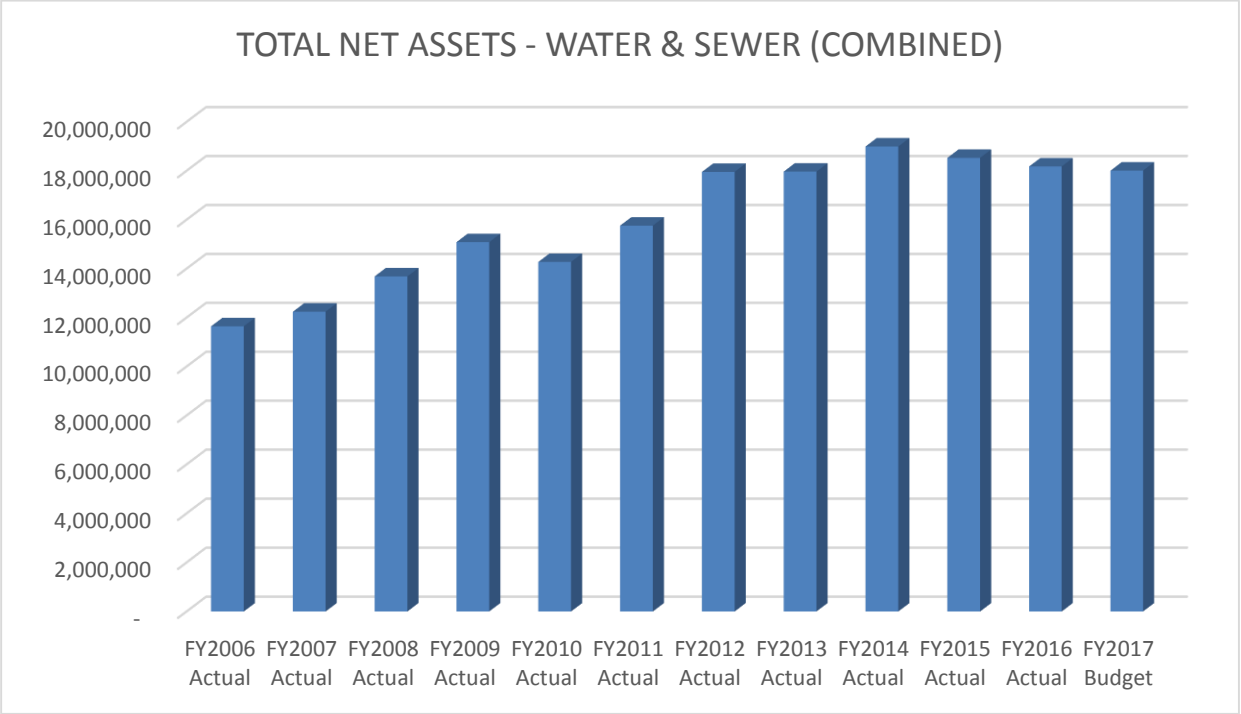
Sewer Capital Fund - 213

	SEWER CAPITAL FUND				
	FY15 Actual	FY2016 Budget	FY2016 Amended Budget	FY2016 Actual	FY2017 Budget
Sources of Funds					
TAX COLLECTION	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FINES	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-
MISCELLANEOUS REVENUES	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FEES	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	117,971
TRANSFERS IN	275,000	377,450	377,450	377,450	377,450
Total Sources of Funds	***275,000***	***377,450***	***377,450***	***377,450***	***495,421***
Uses of Funds	-	-	-	-	-
SALARIES & BENEFITS	-	-	-	-	-
CONTRACTUAL SERVICES	-	17,700	17,700	4,422	30,000
COMMODITIES	-	-	-	-	-
FINANCING EXPENSES	-	-	-	-	-
CAPITAL OUTLAY	495,372	359,750	359,750	64,560	465,421
TRANSFERS OUT	-	-	-	-	-
Total Uses of Funds	***495,372***	***377,450***	***377,450***	***68,982***	***495,421***

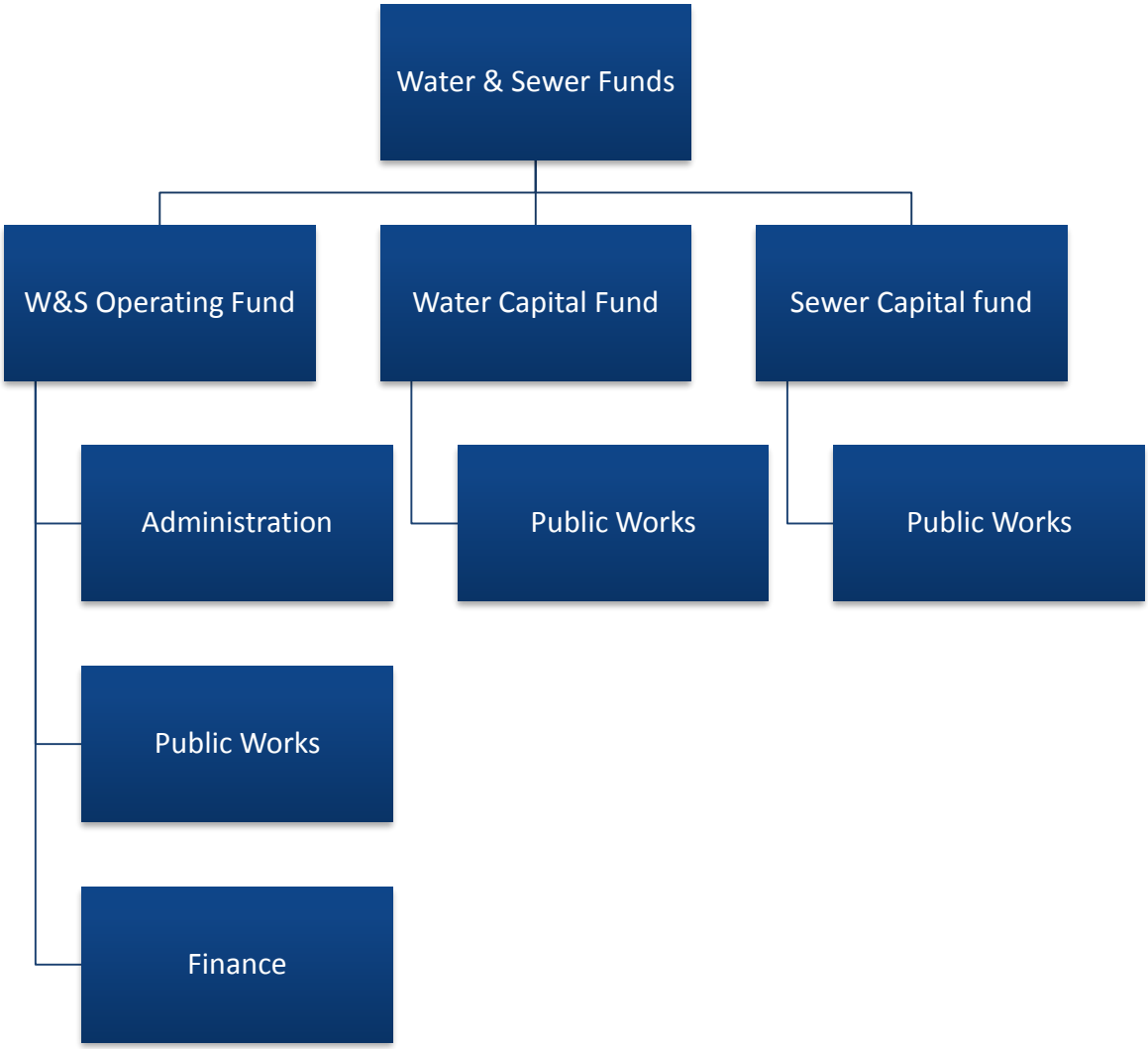
Net Position

As one of the Village's proprietary funds, the Water & Sewer Fund reports Net Assets instead of fund balance. Net assets include resources invested in capital assets such as water main and other infrastructure. Over time net assets can serve as an indicator of financial position. Nearly 87% of Water & Sewer Fund net assets represent capital assets. Unrestricted net assets are a useful indicator of the Water & Sewer Fund assets available for use or reserve.





Operating Departments



Department Summary

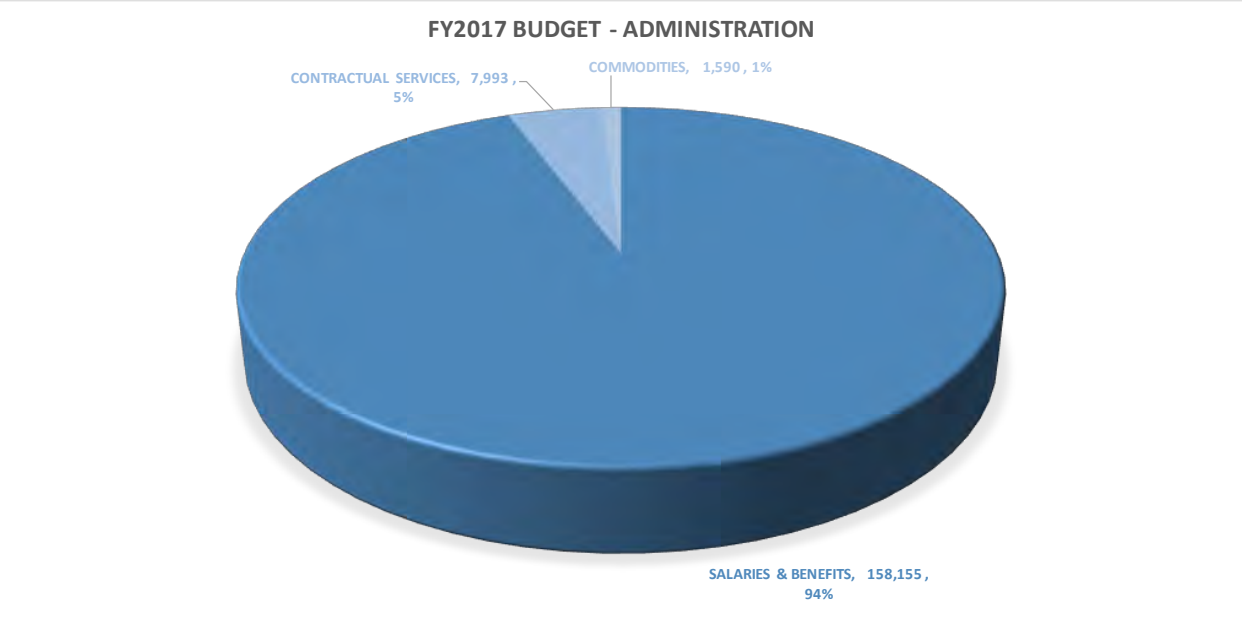
WATER & SEWER FUND									
DEPARTMENT NAME	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						$ Change	% Change	$ Change	% Change
ADMINISTRATION	162,719	161,188	161,188	189,732	167,738	27,013	17%	6,550	4%
FINANCE	342,604	402,657	402,657	450,207	370,180	107,603	31%	(32,477)	-8%
FINANCING & INSURANCE	2,400,391	1,921,122	1,921,122	2,448,157	1,738,000	47,766	2%	(183,122)	-10%
PUBLIC WORKS	3,074,339	1,531,472	1,531,472	3,009,993	1,464,848	(64,346)	-2%	(66,624)	-4%
TRANSFERS OUT & OTHER USES	777,290	821,716	821,716	821,716	1,302,614	44,426	6%	480,898	59%
TOTAL	6,757,343	4,838,155	4,838,155	6,919,805	5,043,380	162,462	2%	205,225	4%

Department Detail

Operating Functions

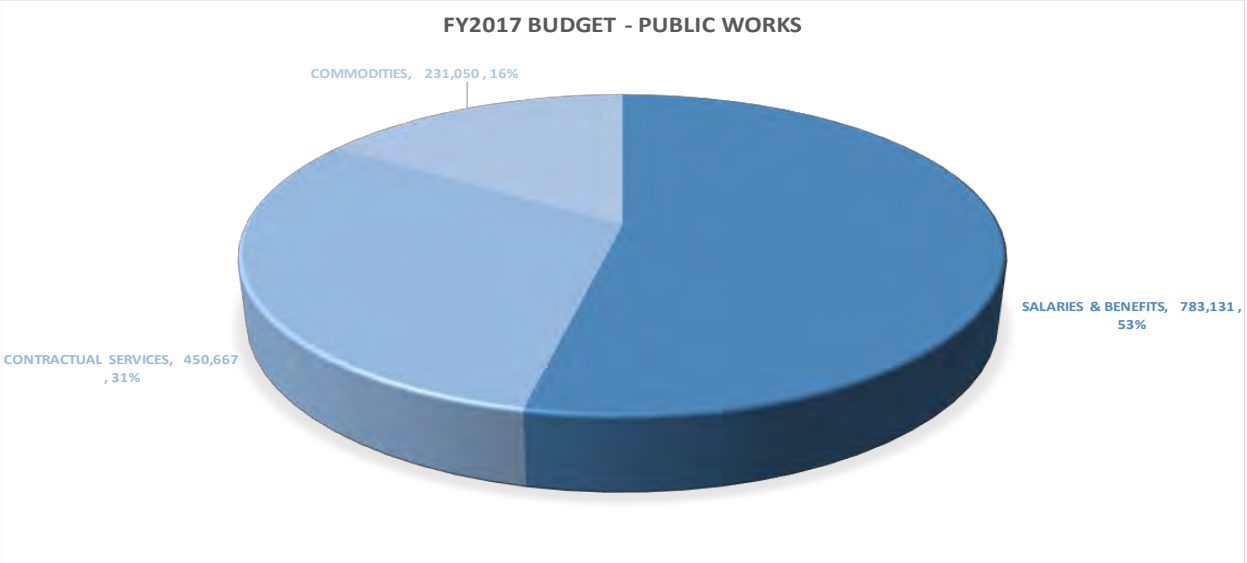
Administration – 211-122-###-###

ADMINISTRATION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	153,707	150,251	150,251	181,820	158,155	28,113	18%	7,904	5%
CONTRACTUAL SERVICES	7,393	9,197	9,197	6,694	7,993	(699)	-9%	(1,204)	-13%
COMMODITIES	1,619	1,740	1,740	1,218	1,590	(401)	-25%	(150)	-9%
TOTAL	162,719	161,188	161,188	189,732	167,738	27,013	17%	6,550	4%



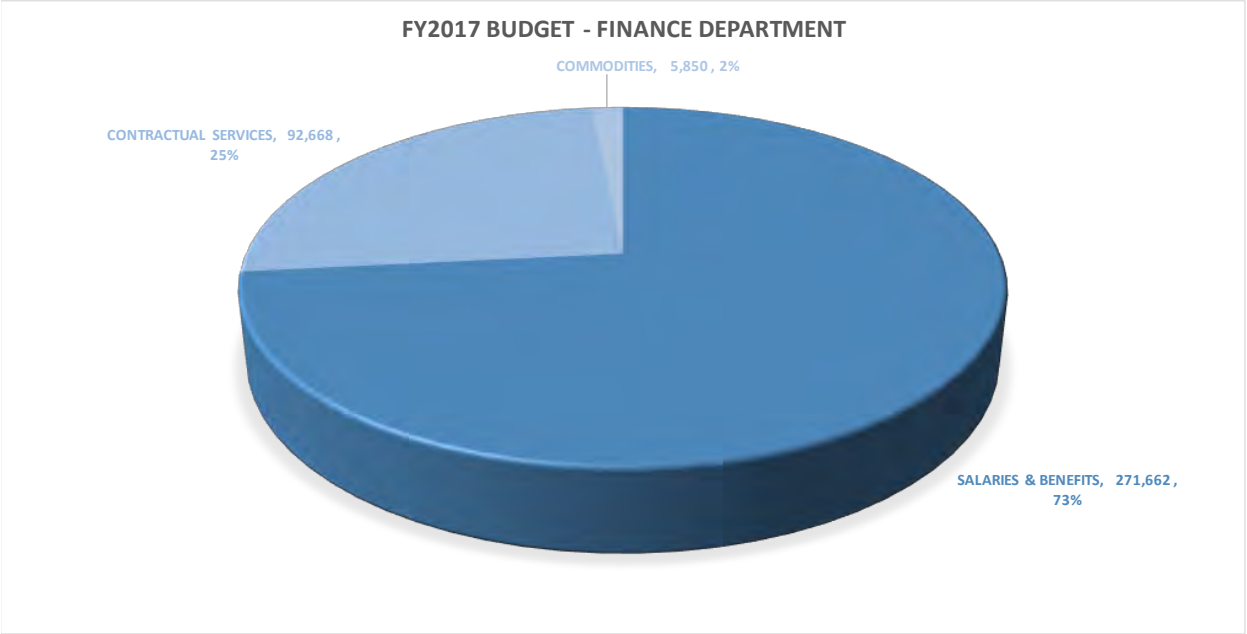
Public Works – 211-311-###-###

PUBLIC WORKS	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	819,657	899,785	899,785	834,897	783,131	15,240	2%	(116,654)	-13%
CONTRACTUAL SERVICES	2,108,518	435,547	435,547	2,025,427	450,667	(83,091)	-4%	15,120	3%
COMMODITIES	146,164	196,140	196,140	149,669	231,050	3,505	2%	34,910	18%
TOTAL	3,074,339	1,531,472	1,531,472	3,009,993	1,464,848	(64,346)	-2%	(66,624)	-4%



Finance – 211-131-###-###

FINANCE DEPARTMENT	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	252,344	315,017	315,017	375,714	271,662	123,370	49%	(43,355)	-14%
CONTRACTUAL SERVICES	84,090	81,790	81,790	68,313	92,668	(15,777)	-19%	10,878	13%
COMMODITIES	6,170	5,850	5,850	6,180	5,850	10	0%	-	0%
TOTAL	342,604	402,657	402,657	450,207	370,180	107,603	31%	(32,477)	-8%



Financing & Insurance 211-139-###-###

FINANCING & INSURANCE	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	12,890					(12,890)	-100%	-	N/A
CONTRACTUAL SERVICES	1,695,678	1,921,122	1,921,122	1,759,046	1,738,000	63,368	4%	(183,122)	-10%
CAPITAL OUTLAY	691,823			689,111		(2,712)	0%	-	N/A
TOTAL	2,400,391	1,921,122	1,921,122	2,448,157	1,738,000	47,766	2%	(183,122)	-10%

Other Proprietary Funds

Risk Management Fund

The Risk Management fund accounts for expenses related to the Village's property, liability and workers compensation insurance programs. The Risk Management Fund was established in FY2014 to isolate a potential large financial exposure from the General Fund and Water & Sewer Operating Fund, due to the Village's self-insured retention program.

RISK MANAGEMENT FUND	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
SALARIES & BENEFITS	156,273	888,650	888,650	816,889	592,818	660,616	423%	(295,832)	-33%
CONTRACTUAL SERVICES	1,265,011	252,653	252,653	301,278	252,653	(963,733)	-76%	-	0%
TOTAL	1,421,284	1,141,303	1,141,303	1,118,167	845,471	(303,117)	-21%	(295,832)	-26%

Vehicle & Equipment Replacement Fund

The Equipment Replacement Fund is utilized for the replacement of Village vehicles and equipment for general government and business type activities. Replacement of assets is planned 25 years out and funding is based on a 5-year rolling average. The fund was established in FY2014.

VEHICLE & EQUIPMENT REPLACEMENT FUND	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
CAPITAL OUTLAY	693,820	595,436	595,436	239,472	541,227	(454,348)	-65%	(54,209)	-9%
FINANCING EXPENSES	1,124	-	-	42,682	-	41,558	3697%	-	N/A
TOTAL	694,944	595,436	595,436	282,154	541,227	(412,790)	-59%	(54,209)	-9%

Asset Replacement Fund

The Asset Replacement Fund is utilized for the replacement of Village assets for general government and business type activities. Replacement of assets is planned 15 years out and funding is based on a 5-year rolling average. The fund was established in FY2017.

Middle managers worked on inventorying all of the Village's assets except for vehicles and equipment with an accounting value of over $5,000, which can last for 1 year or more. Based on purchase date, purchase amount, and useful life a portion of the depreciation amount is budgeted along with current year's critical items to be replaced.

Funding is allocated based on where the original item was purchased out; transfers are budgeted from the General Fund and the Water & Sewer Operations Fund.

ASSET REPLACEMENT FUND	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL		FY2017 BUDGET VS FY2016 AMENDED BUDGET	
						Change ($)	Change (%)	Change ($)	Change (%)
CAPITAL OUTLAY					331,980	-	N/A	331,980	N/A
TOTAL	0	0	0	0	331,980	-	N/A	331,980	N/A

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APPENDIX

General Ledger Detail

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
Dept 000-GENERAL										
TAX COLLECTION										
111-000-311.001	CORPORATE FUND TAX	968,400	1,011,240	1,011,240	1,005,777	796,014	37,377	4%	(215,226)	-21%
111-000-311.002	LIABILITY INSURANCE TAX	361,501	365,000	365,000	363,027	365,000	1,526	0%	0	0%
111-000-311.003	POLICE PROTECTION TAX					97,130				
111-000-311.005	IMRF TAX	99,041	150,000	150,000	149,191	150,000	50,150	51%	0	0%
111-000-311.006	RE TX - POLICE PENSION	990,893	962,273	962,273	957,071	1,100,285	(33,822)	-3%	138,012	14%
111-000-311.008	TOWNSHIP ROAD & BRIDGE TAX	19,047	20,000	20,000	19,484	20,000	437	2%	0	0%
111-000-313.001	HOME RULE SALES TAX	1,183,628	1,210,000	1,210,000	1,201,677	1,235,000	18,049	2%	25,000	2%
111-000-316.001	UTILITY TAX - TELEPHONE	509,234	537,000	537,000	483,894	462,000	(25,340)	-5%	(75,000)	-14%
111-000-316.002	UTILITY TAX - GAS	366,365	340,625	340,625	256,765	194,250	(109,600)	-30%	(146,375)	-43%
111-000-316.003	UTILITY TAX - ELECTRIC	538,342	556,000	556,000	527,836	531,000	(10,506)	-2%	(25,000)	-4%
111-000-316.004	AMUSEMENT TAX	265,738	330,000	330,000	285,979	222,000	20,241	8%	(108,000)	-33%
111-000-318.001	CABLE TV - FRANCHISE FEES	140,874	175,000	175,000	192,764	175,000	51,890	37%	0	0%
111-000-318.002	NICOR - FRANCHISE GAS FEE	33,288	30,000	30,000	33,061	34,500	(227)	-1%	4,500	15%
111-000-334.003	CONTRIBUTIONS FOR POLICE	421					(421)	-100%	0	N/A
111-000-335.001	STATE - INCOME TAX	2,838,511	2,733,500	2,733,500	2,881,930	2,873,850	43,419	2%	140,350	N/A
111-000-335.002	STATE - REPLACEMENT TAX	17,756	10,000	10,000	16,634	10,000	(1,122)	-6%	0	N/A
111-000-335.003	STATE - LOCAL SALES TAX	3,453,273	3,465,000	3,465,000	3,503,961	3,551,625	50,688	1%	86,625	N/A
111-000-335.004	USE TAX	569,262	500,600	500,600	650,392	536,500	81,130	14%	35,900	N/A
111-000-335.005	CHARITABLE GAMES TAX/LICENSE	250	350	350		350	(250)	-100%	0	N/A
111-000-335.006	VIDEO GAMING TAX	33,088	18,000	18,000	52,871	48,000	19,783	60%	30,000	N/A
NET OF REVENUES/APPROPRIATIONS - TAX COLLECTION		12,388,912	12,414,588	12,414,588	12,582,314	12,402,504	193,402	2%	(12,084)	N/A
LICENSES & PERMITS										
111-000-321.001	LIQUOR LICENSES	40,221	32,975	32,975	57,915	34,975	17,694	44%	2,000	N/A
111-000-321.002	BUSINESS CERTIFICATE FEE	78,275	65,000	65,000	61,538	68,250	(16,737)	-21%	3,250	N/A
111-000-321.003	BILLBOARD LICENSES	800	1,350	1,350	700	1,500	(100)	-13%	150	N/A
111-000-321.004	ICE CREAM ANNUAL LICENSE	600	250	250	155	250	(445)	-74%	0	N/A
111-000-321.005	VIDEO GAMING LICENSE	650	650	650	(100)	1,500	(750)	-115%	850	N/A
111-000-322.001	OCCUPANCY PERMITS	27,759	30,000	30,000	31,720	28,500	3,961	14%	(1,500)	N/A
111-000-322.002	BUILDING PERMITS	87,063	75,000	75,000	138,456	130,459	51,393	59%	55,459	N/A
111-000-322.003	CONTRACTOR APPLICATION FEE	8,500	7,000	7,000	10,550	7,000	2,050	24%	0	N/A
111-000-322.004	RENTAL CERTIFICATION FEES	87,075	80,000	80,000	110,565	97,500	23,490	27%	17,500	N/A
NET OF REVENUES/APPROPRIATIONS - LICENSES & PERMITS		330,943	292,225	292,225	411,499	369,934	80,556	24%	77,709	N/A
FINES										
111-000-322.006	INSPECTION FINES					3,500	(19,292)	-5%	(16,000)	N/A
111-000-351.001	POLICE FINES	356,012	415,000	415,000	336,720	399,000	(11,455)	-100%	0	N/A
111-000-351.002	BUILDING FINES	11,455	1,000	1,000		1,000	(4,900)	-39%	(2,000)	N/A
111-000-351.004	FALSE ALARM REVENUE	12,650	14,000	14,000	7,750	12,000				N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
NET OF REVENUES/APPROPRIATIONS - FINES		380,117	430,000	430,000	344,470	415,500	(35,647)	-9%	(14,500)	N/A
INTERGOVERNMENTAL REVENUE										
111-000-334.001	STATE LIQUOR COMM TOBACCO ENFORCEMENT		1,000	1,000	500	32,000				N/A
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL REVENUE			1,000	1,000	500	32,000				N/A
MISCELLANEOUS REVENUES										
111-000-341.003	FOI PRINTING SVC	120			80	100	(40)	-33%	100	N/A
111-000-341.005	RECYCLING REV - BINS/ SWALCO	23,577	25,000	25,000	1,490	1,500	(22,087)	-94%	(23,500)	N/A
111-000-342.005	APPLICATION FEE - PD TESTING	1,832			764		(1,068)	-58%	0	N/A
111-000-342.006	POLICE BACKGROUND CHECK FEE	610			1,645	1,500	1,035	170%	1,500	N/A
111-000-361.001	INTEREST INCOME	7,722	10,000	10,000	9,995	5,500	2,273	29%	(4,500)	N/A
111-000-362.001	RENTAL INCOME	39,083	40,060	40,060	40,060	41,062	977	2%	1,002	N/A
111-000-395.001	MISCELLANEOUS REVENUES	31,597	5,051	5,051	47,696	4,200	16,099	51%	(851)	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		104,541	80,111	80,111	101,730	53,862	(2,811)	-3%	(26,249)	N/A
CHARGES FOR SERVICES										
111-000-341.001	ANNEX/ZBA/PLAN FEES	7,891	5,000	5,000	3,700	3,340	(4,191)	-53%	(1,660)	N/A
111-000-341.002	LIEN REVENUE	144,209	75,000	75,000	285,015	75,000	140,806	98%	0	N/A
111-000-342.001	POLICE TOWING CHARGE	24,900	36,000	36,000	25,605	23,740	705	3%	(12,260)	N/A
111-000-342.002	POLICE PHOTOCOPY SERVICE	4,344	4,000	4,000	4,292	4,000	(52)	-1%	0	N/A
111-000-345.001	ELEVATOR INSPECTIONS	800			1,000	1,000	200	25%	1,000	N/A
111-000-347.001	BOAT LAUNCH PASS	120	300	300		120	(120)	-100%	(180)	N/A
NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SERVICES		182,264	120,300	120,300	319,612	107,200	137,348	75%	(13,100)	N/A
FEES										
111-000-347.009	VILLAGE & COMMUNITY EVENTS	25					(25)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - FEES		25					(25)	-100%	0	N/A
OTHER FINANCING SOURCES										
111-000-399.001	USE OF RESERVED BALANCES		1,700,000	1,700,000						N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES			1,700,000	1,700,000						N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		13,386,802	15,038,224	15,038,224	13,760,125	13,381,000	373,323	3%	(1,657,224)	N/A
Dept 111-LEGISLATIVE										
SALARIES & BENEFITS										
111-111-421.001	SALARIES - FULL TIME	28,800	28,800	28,800	26,766	28,800	(2,034)	-7%	0	N/A
111-111-431.002	VILLAGE BD EXP STIPEND	3,600	3,600	3,600	3,600	3,600	0	0%	0	N/A
111-111-461.001	FICA	1,786	1,786	1,786	1,789	1,786	3	0%	0	N/A
111-111-462.001	MEDICARE	418	420	420	418	420	0	0%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
111-111-463.001	IMRF	2,750	3,142	3,142	1,691	3,142	(1,059)	-39%	0	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(37,354)	(37,748)	(37,748)	(34,264)	(37,748)	3,090	-8%	0	N/A
CONTRACTUAL SERVICES										
111-111-533.001	LEGAL EXPENSE	306,099	206,000	206,000	163,136	200,000	(142,963)	-47%	(6,000)	N/A
111-111-533.002	LEGAL PROSECUTION EXP	63,000	63,000	63,000	63,000	63,000	0	0%	0	N/A
111-111-538.003	VIDEO SERVICE	3,395	4,800	4,800	5,385	4,800	1,990	59%	0	N/A
111-111-553.001	PRINTING/AD/PUBLISHING	3,030	1,500	1,500	2,272	3,500	(758)	-25%	2,000	N/A
111-111-561.001	DUES & SUBSCRIPTIONS	18,576	19,850	19,850	20,564	21,600	1,988	11%	1,750	N/A
111-111-562.001	TRAVEL/FOOD	8,140	14,000	14,000	8,853	10,000	713	9%	(4,000)	N/A
111-111-563.001	TRAINING	2,392	2,500	2,500	2,707	3,000	315	13%	500	N/A
111-111-566.001	EMPLOYEE RECOGNITION	2,210	2,500	2,500	1,787	2,500	(423)	-19%	0	N/A
111-111-911.001	COMMUNITY EVENTS	14,910	15,000	15,000	20,607	20,500	5,697	38%	5,500	N/A
111-111-911.003	SCHOLARSHIP EXP	6,000	6,000	6,000	6,000	6,000	0	0%	0	N/A
111-111-929.001	MISCELLANEOUS EXPENSE	922			712	1,000	(210)	-23%	1,000	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(428,674)	(335,150)	(335,150)	(295,023)	(335,900)	133,651	-31%	(750)	N/A
NET OF REVENUES/APPROPRIATIONS - 111-LEGISLATIVE		(466,028)	(372,898)	(372,898)	(329,287)	(373,648)	136,741	-29%	(750)	N/A
Dept 112-VILLAGE CLERK										
SALARIES & BENEFITS										
111-112-421.001	SALARIES - FULL TIME	4,800	4,800	4,800	4,800	4,800	0	0%	0	N/A
111-112-431.002	VILLAGE BD EXP STIPEND	600	600	600	600	600	0	0%	0	N/A
111-112-461.001	FICA	298	298	298	298	298	0	0%	0	N/A
111-112-462.001	MEDICARE	70	70	70	70	70	0	0%	0	N/A
111-112-463.001	IMRF	550	524	524	517	524	(33)	-6%	0	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(6,318)	(6,292)	(6,292)	(6,285)	(6,292)	33	-1%	0	N/A
CONTRACTUAL SERVICES										
111-112-537.002	CODIFICATION	8,770	8,400	8,400	2,088	8,400	(6,682)	-76%	0	N/A
111-112-553.001	PRINTING/AD/PUBLISHING	56	50	50	427	500	371	663%	450	N/A
111-112-561.001	DUES & SUBSCRIPTIONS	115	175	175	115	300	0	0%	125	N/A
111-112-562.001	TRAVEL/FOOD	1,346	1,400	1,400	1,537	2,000	191	14%	600	N/A
111-112-563.001	TRAINING	305	300	300	5	300	(300)	-98%	0	N/A
111-112-929.001	MISCELLANEOUS EXPENSE				27	50				N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(10,592)	(10,325)	(10,325)	(4,199)	(11,550)	6,393	-60%	(1,225)	N/A
COMMODITIES										
111-112-651.001	OFFICE SUPPLIES				9	25				N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES					(9)	(25)				N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
NET OF REVENUES/APPROPRIATIONS - 112-VILLAGE CLERK		(16,910)	(16,617)	(16,617)	(10,493)	(17,867)	6,417	-38%	(1,250)	N/A
Dept 113-BOARDS & COMMISSIONS										
SALARIES & BENEFITS										
111-113-421.002	SALARIES - PART TIME	2,500	3,720	3,720	2,200	3,600	(300)	-12%	(120)	N/A
111-113-461.001	FICA	116	231	231	90	230	(26)	-22%	(1)	N/A
111-113-462.001	MEDICARE	27	54	54	21	55	(6)	-22%	1	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(2,643)	(4,005)	(4,005)	(2,311)	(3,885)	332	-13%	120	N/A
CONTRACTUAL SERVICES										
111-113-532.002	PLANNING/CONSULTING	448	1,200	1,200	672	1,200	224	50%	0	N/A
111-113-533.001	LEGAL EXPENSE	8,668	12,000	12,000	11,019	12,000	2,351	27%	0	N/A
111-113-539.005	TECH SVC/INSPECT	10,617	7,500	7,500	6,264	7,500	(4,353)	-41%	0	N/A
111-113-553.001	PRINTING/AD/PUBLISHING	1,310	1,000	1,000	863	1,000	(447)	-34%	0	N/A
111-113-561.001	DUES & SUBSCRIPTIONS	375	375	375	375	500	0	0%	125	N/A
111-113-562.001	TRAVEL/FOOD	768	700	700	344	700	(424)	-55%	0	N/A
111-113-563.001	TRAINING	940	1,000	1,000	905	1,000	(35)	-4%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(23,126)	(23,775)	(23,775)	(20,442)	(23,900)	2,684	-12%	(125)	N/A
COMMODITIES										
111-113-651.001	OFFICE SUPPLIES	113	150	150	56	150	(57)	-50%	0	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(113)	(150)	(150)	(56)	(150)	57	-50%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 113-BOARDS & COMMISSIONS		(25,882)	(27,930)	(27,930)	(22,809)	(27,935)	3,073	-12%	(5)	N/A
Dept 121-MAYOR'S OFFICE										
SALARIES & BENEFITS										
111-121-421.001	SALARIES - FULL TIME	20,110	20,000	20,000	20,110	20,000	0	0%	0	N/A
111-121-431.002	VILLAGE BD EXP STIPEND	1,200	1,200	1,200	1,200	1,200	0	0%	0	N/A
111-121-461.001	FICA	1,247	1,240	1,240	1,247	1,240	0	0%	0	N/A
111-121-462.001	MEDICARE	292	290	290	291	290	(1)	0%	0	N/A
111-121-463.001	IMRF	2,300	2,200	2,200	2,162	2,200	(138)	-6%	0	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(25,149)	(24,930)	(24,930)	(25,010)	(24,930)	139	-1%	0	N/A
CONTRACTUAL SERVICES										
111-121-549.002	LIQUOR LICENSE BACKGROUND CHKS	342	350	350	1,398	1,500	1,056	309%	1,150	N/A
111-121-553.001	PRINTING/AD/PUBLISHING	87			109	150	22	25%	150	N/A
111-121-561.001	DUES & SUBSCRIPTIONS	986	1,000	1,000	2,636	1,500	1,650	167%	500	N/A
111-121-562.001	TRAVEL/FOOD	2,676	1,750	1,750	2,585	4,500	(91)	-3%	2,750	N/A
111-121-563.001	TRAINING	679	600	600	540	750	(139)	-20%	150	N/A
111-121-929.001	MISCELLANEOUS EXPENSE				104	50				N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(4,770)	(3,700)	(3,700)	(7,372)	(8,450)	(2,602)	55%	(4,750)	N/A
COMMODITIES										
111-121-651.001	OFFICE SUPPLIES				(12)					N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES					12					N/A
NET OF REVENUES/APPROPRIATIONS - 121-MAYOR'S OFFICE		(29,919)	(28,630)	(28,630)	(32,370)	(33,380)	(2,451)	8%	(4,750)	N/A
Dept 122-ADMINISTRATION										
SALARIES & BENEFITS										
111-122-421.001	SALARIES - FULL TIME	128,053	112,000	112,000	111,817	113,349	(16,236)	-13%	1,349	N/A
111-122-421.002	SALARIES - PART TIME	22,789	6,970	6,970	16,092	21,850	(6,697)	-29%	14,880	N/A
111-122-422.002	Intern Expense					10,000				N/A
111-122-451.001	HEALTH INSURANCE	23,568	17,000	17,000	25,428	23,856	1,860	8%	6,856	N/A
111-122-461.001	FICA	8,289	8,029	8,029	6,878	8,500	(1,411)	-17%	471	N/A
111-122-462.001	MEDICARE	2,055	1,878	1,878	1,745	2,000	(310)	-15%	122	N/A
111-122-463.001	IMRF	17,601	14,129	14,129	13,960	12,200	(3,641)	-21%	(1,929)	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(202,355)	(160,006)	(160,006)	(175,920)	(191,755)	26,435	-13%	(31,749)	N/A
CONTRACTUAL SERVICES										
111-122-531.004	PAYROLL PROCESSING	436	480	480	467	480	31	7%	0	N/A
111-122-534.003	PRE-EMPLOYMENT SCREENING	180			205	150	25	14%	150	N/A
111-122-538.001	NETWORK SUPPORT	3,656	2,397	2,397	3,491	4,155	(165)	-5%	1,758	N/A
111-122-538.002	WEB PAGE MAINTENANCE	640			720		80	13%	0	N/A
111-122-551.001	POSTAGE	243	350	350	280	350	37	15%	0	N/A
111-122-552.001	TELEPHONE	1,279	1,400	1,400	897	1,400	(382)	-30%	0	N/A
111-122-552.002	CELL PHONE	1,017	915	915	976	915	(41)	-4%	0	N/A
111-122-553.001	PRINTING/AD/PUBLISHING		275	275	40	275				N/A
111-122-553.002	VILLAGE NEWSLETTER	973	1,000	1,000	1,315	1,200	342	35%	200	N/A
111-122-561.001	DUES & SUBSCRIPTIONS	1,653	1,500	1,500	1,184	1,700	(469)	-28%	200	N/A
111-122-562.001	TRAVEL/FOOD	201	595	595	540	600	339	169%	5	N/A
111-122-563.001	TRAINING	563	2,500	2,500	841	2,500	278	49%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(10,841)	(11,412)	(11,412)	(10,956)	(13,725)	(115)	1%	(2,313)	N/A
COMMODITIES										
111-122-612.004	EQUIPMENT MAINTENANCE/RENTAL		315	315	485	315				N/A
111-122-651.001	OFFICE SUPPLIES	679	450	450	297	450	(382)	-56%	0	N/A
111-122-655.001	FUEL/OIL	1,502	1,440	1,440	1,133	1,200	(369)	-25%	(240)	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(2,181)	(2,205)	(2,205)	(1,915)	(1,965)	266	-12%	240	N/A
NET OF REVENUES/APPROPRIATIONS - 122-ADMINISTRATION		(215,377)	(173,623)	(173,623)	(188,791)	(207,445)	26,586	-12%	(33,822)	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
Dept 131-FINANCE										
SALARIES & BENEFITS										
111-131-421.001	SALARIES - FULL TIME	134,788	110,700	110,700	132,551	165,652	(2,237)	-2%	54,952	N/A
111-131-421.002	SALARIES - PART TIME	21,767	20,000	20,000	56,689	47,078	34,922	160%	27,078	N/A
111-131-451.001	HEALTH INSURANCE	31,546	30,000	30,000	29,136	22,782	(2,410)	-8%	(7,218)	N/A
111-131-461.001	FICA	9,436	8,432	8,432	13,169	13,500	3,733	40%	5,068	N/A
111-131-462.001	MEDICARE	2,206	1,972	1,972	3,080	3,200	874	40%	1,228	N/A
111-131-463.001	IMRF	16,845	14,838	14,838	18,442	19,450	1,597	9%	4,612	N/A
111-131-473.002	CAFETERIA PLAN	1,330	1,450	1,450	1,950	1,450	620	47%	0	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(217,918)	(187,392)	(187,392)	(255,017)	(273,112)	(37,099)	17%	(85,720)	N/A
CONTRACTUAL SERVICES										
111-131-531.001	PROFESSIONAL SERVICES	30,441	15,000	15,000	15,414	10,000	(15,027)	-49%	(5,000)	N/A
111-131-531.004	PAYROLL PROCESSING	403	600	600	431	600	28	7%	0	N/A
111-131-531.005	AUDIT EXPENSE		24,600	24,600	23,775	25,818				N/A
111-131-531.006	FINANCIAL CONSULTANT		7,500	7,500		5,000				N/A
111-131-531.007	PROFESSIONAL SERVICES		20,250	20,250	125	10,892				N/A
111-131-534.003	PRE-EMPLOYMENT SCREENING				65	250				N/A
111-131-538.001	NETWORK SUPPORT	3,685	4,195	4,195	3,634	6,234	(51)	-1%	2,039	N/A
111-131-551.001	POSTAGE	275	500	500	345	500	70	25%	0	N/A
111-131-552.001	TELEPHONE	1,293	1,400	1,400	969	1,400	(324)	-25%	0	N/A
111-131-553.001	PRINTING/AD/PUBLISHING	1,399	1,000	1,000	1,116	1,000	(283)	-20%	0	N/A
111-131-553.002	VILLAGE NEWSLETTER	1,463	1,500	1,500	1,498	1,500	35	2%	0	N/A
111-131-561.001	DUES & SUBSCRIPTIONS	3,587	1,200	1,200	390	1,200	(3,197)	-89%	0	N/A
111-131-562.001	TRAVEL/FOOD	392	1,000	1,000	548	1,000	156	40%	0	N/A
111-131-563.001	TRAINING	656	2,000	2,000	1,088	2,000	432	66%	0	N/A
111-131-579.001	LIENS	4,229	4,500	4,500	7,213	7,500	2,984	71%	3,000	N/A
111-131-929.001	MISCELLANEOUS EXPENSE	480					(480)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(48,303)	(85,245)	(85,245)	(56,611)	(74,894)	(8,308)	17%	10,351	N/A
COMMODITIES										
111-131-612.004	EQUIPMENT MAINTENANCE/RENTAL	5,862	6,000	6,000	5,287	6,000	(575)	-10%	0	N/A
111-131-651.001	OFFICE SUPPLIES	309	500	500	227	500	(82)	-27%	0	N/A
111-131-685.001	EQUIPMENT PURCHASE	219	500	500		500	(219)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(6,390)	(7,000)	(7,000)	(5,514)	(7,000)	876	-14%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 131-FINANCE		(272,611)	(279,637)	(279,637)	(317,142)	(355,006)	(44,531)	16%	(75,369)	N/A
Dept 139-FINANCING AND INSURANCE										
SALARIES & BENEFITS										

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
111-139-453.001	UNEMPLOYMENT INSURANCE	20,322	15,000	15,000		5,000	(20,322)	-100%	(10,000)	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(20,322)	(15,000)	(15,000)		(5,000)	20,322	-100%	10,000	N/A
CONTRACTUAL SERVICES										
111-139-540.001	BANK FEES	7,227					(7,227)	-100%	0	N/A
111-139-540.002	COLLECTION AGENCY FEES		6,000	6,000						N/A
111-139-591.001	LIABILITY INSURANCE				48,699					N/A
111-139-712.001	AMUSEMENT TAX REBATE	73,333	80,000	80,000	80,001	80,000	6,668	9%	0	N/A
111-139-712.002	HOME RULE SALES TAX REBATE	23,197					(23,197)	-100%	0	N/A
111-139-930.001	BAD DEBT EXPENSE	280,725			214,014		(66,711)	-24%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(384,482)	(86,000)	(86,000)	(342,714)	(80,000)	41,768	-11%	6,000	N/A
FINANCING EXPENSES										
111-139-711.001	PRINCIPAL	66,020					(66,020)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - FINANCING EXPENSES		(66,020)					66,020	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 139-FINANCING AND INSURANCE		(470,824)	(101,000)	(101,000)	(342,714)	(85,000)	128,110	-27%	16,000	N/A
Dept 211-POLICE ADMINISTRATION										
SALARIES & BENEFITS										
111-211-421.001	SALARIES - FULL TIME	403,986	384,700	384,700	395,433	404,534	(8,553)	-2%	19,834	N/A
111-211-421.002	SALARIES - PART TIME		9,000	9,000		9,000				N/A
111-211-451.001	HEALTH INSURANCE	56,737	68,000	68,000	54,251	78,857	(2,486)	-4%	10,857	N/A
111-211-461.001	FICA	4,049	4,526	4,526	3,664	4,560	(385)	-10%	34	N/A
111-211-462.001	MEDICARE	5,601	5,742	5,742	5,732	6,050	131	2%	308	N/A
111-211-463.001	IMRF	6,965	6,982	6,982	6,357	6,850	(608)	-9%	(132)	N/A
111-211-463.002	POLICE PENSION-VIL CONTRIB	990,893	962,273	962,273	956,749	1,100,285	(34,144)	-3%	138,012	N/A
111-211-471.001	CLOTHING	5,073	4,025	4,025	3,614	3,325	(1,459)	-29%	(700)	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(1,473,304)	(1,445,248)	(1,445,248)	(1,425,800)	(1,613,461)	47,504	-3%	(168,213)	N/A
CONTRACTUAL SERVICES										
111-211-513.001	VEHICLE MAINTENANCE	2,672	5,940	5,940	3,364	3,500	692	26%	(2,440)	N/A
111-211-518.002	CENCOM	484,592	469,736	469,736	467,185	470,379	(17,407)	-4%	643	N/A
111-211-518.004	JAIL EXPENSE	23,848	25,074	25,074	18,885		(4,963)	-21%	(25,074)	N/A
111-211-518.006	CENCOM RENT EXPENSE	3,553	3,700	3,700	3,339	3,733	(214)	-6%	33	N/A
111-211-531.004	PAYROLL PROCESSING	1,006	1,330	1,330	1,076	1,035	70	7%	(295)	N/A
111-211-534.002	MEDICAL EXPENSES	434	434	434	870	1,000	436	100%	566	N/A
111-211-537.001	DATA PROCESSING	1,760	1,630	1,630	130	150	(1,630)	-93%	(1,480)	N/A
111-211-538.001	NETWORK SUPPORT	8,374	9,588	9,588	8,625	8,313	251	3%	(1,275)	N/A
111-211-551.001	POSTAGE	558	800	800	660	800	102	18%	0	N/A
111-211-552.001	TELEPHONE	2,936	3,380	3,380	2,088	2,200	(848)	-29%	(1,180)	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
111-211-552.002	CELL PHONE	1,853	1,865	1,865	2,143	1,980	290	16%	115	N/A
111-211-552.003	WI-FI SERVICES	898	1,039	1,039	985	900	87	10%	(139)	N/A
111-211-553.001	PRINTING/AD/PUBLISHING	284			83	450	(201)	-71%	450	N/A
111-211-553.002	VILLAGE NEWSLETTER	2,925	2,696	2,696	2,676	2,800	(249)	-9%	104	N/A
111-211-561.001	DUES & SUBSCRIPTIONS	14,065	19,340	19,340	16,916	3,887	2,851	20%	(15,453)	N/A
111-211-562.001	TRAVEL/FOOD	752	3,340	3,340	2,739	2,920	1,987	264%	(420)	N/A
111-211-563.001	TRAINING	7,336	4,600	4,600	4,712	5,750	(2,624)	-36%	1,150	N/A
111-211-911.002	COMMUNITY SERVICE	3,180	5,450	5,450	4,697	5,530	1,517	48%	80	N/A
111-211-929.001	MISCELLANEOUS EXPENSE	2,414			864		(1,550)	-64%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(563,440)	(559,942)	(559,942)	(542,037)	(515,327)	21,403	-4%	44,615	N/A
COMMODITIES										
111-211-612.003	WARNING SIREN	1,600	2,300	2,300	2,100	1,800	500	31%	(500)	N/A
111-211-612.004	EQUIPMENT MAINTENANCE/RENTAL	571	1,365	1,365	1,434	1,365	863	151%	0	N/A
111-211-651.001	OFFICE SUPPLIES	725	1,080	1,080	636	650	(89)	-12%	(430)	N/A
111-211-651.002	SAFETY EQUIPMENT		1,425	1,425		1,425				N/A
111-211-652.001	OPERATING SUPPLIES	4					(4)	-100%	0	N/A
111-211-652.006	WEAPONS SUPPLIES	1,124	1,070	1,070	1,068	1,001	(56)	-5%	(69)	N/A
111-211-655.001	FUEL/OIL	3,092	4,500	4,500	2,322	3,350	(770)	-25%	(1,150)	N/A
111-211-685.001	EQUIPMENT PURCHASE	920	1,000	1,000		250	(920)	-100%	(750)	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(8,036)	(12,740)	(12,740)	(7,560)	(9,841)	476	-6%	2,899	N/A
NET OF REVENUES/APPROPRIATIONS - 211-POLICE ADMINISTRATION		(2,044,780)	(2,017,930)	(2,017,930)	(1,975,397)	(2,138,629)	69,383	-3%	(120,699)	N/A
Dept 212-POLICE PATROL										
SALARIES & BENEFITS										
111-212-421.001	SALARIES - FULL TIME	2,175,504	2,489,200	2,489,200	2,266,737	2,832,942	91,233	4%	343,742	N/A
111-212-423.001	SALARIES - OVERTIME	141,222	125,000	125,000	138,765	110,000	(2,457)	-2%	(15,000)	N/A
111-212-423.002	COURT PAY	13,064	9,000	9,000	19,065	15,000	6,001	46%	6,000	N/A
111-212-451.001	HEALTH INSURANCE	418,474	509,500	509,500	430,892	489,098	12,418	3%	(20,402)	N/A
111-212-461.001	FICA	7,069	15,407	15,407	7,479	7,800	410	6%	(7,607)	N/A
111-212-462.001	MEDICARE	32,554	39,454	39,454	33,662	41,650	1,108	3%	2,196	N/A
111-212-463.001	IMRF	12,534	13,201	13,201	12,046	12,250	(488)	-4%	(951)	N/A
111-212-471.001	CLOTHING	20,680	18,150	18,150	32,413	18,150	11,733	57%	0	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(2,821,101)	(3,218,912)	(3,218,912)	(2,941,059)	(3,526,890)	(119,958)	4%	(307,978)	N/A
CONTRACTUAL SERVICES										
111-212-513.001	VEHICLE MAINTENANCE	43,152	35,000	35,000	20,715	40,000	(22,437)	-52%	5,000	N/A
111-212-518.001	ANIMAL CONTROL	2,115	2,730	2,730	2,237	2,300	122	6%	(430)	N/A
111-212-518.004	JAIL EXPENSE					22,420				N/A
111-212-531.004	PAYROLL PROCESSING	6,647	7,000	7,000	7,109	6,600	462	7%	(400)	N/A
111-212-534.002	MEDICAL EXPENSES	2,127	1,535	1,535	4,358	3,500	2,231	105%	1,965	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
111-212-537.001	DATA PROCESSING	25,758	25,144	25,144	11,644	18,144	(14,114)	-55%	(7,000)	N/A
111-212-538.001	NETWORK SUPPORT	66,946	79,100	79,100	65,082	64,415	(1,864)	-3%	(14,685)	N/A
111-212-539.005	TECH SVC/INSPECT	62			58		(4)	-6%	0	N/A
111-212-551.001	POSTAGE	6,541	6,250	6,250	7,913	6,500	1,372	21%	250	N/A
111-212-552.001	TELEPHONE	23,340	25,000	25,000	16,748	16,000	(6,592)	-28%	(9,000)	N/A
111-212-552.002	CELL PHONE	1,145	1,320	1,320	1,500	1,320	355	31%	0	N/A
111-212-552.003	WI-FI SERVICES	6,095	6,000	6,000	6,158	6,000	63	1%	0	N/A
111-212-553.001	PRINTING/AD/PUBLISHING	4,572	1,950	1,950	2,026	2,275	(2,546)	-56%	325	N/A
111-212-561.001	DUES & SUBSCRIPTIONS	6,701	7,200	7,200	19	18,453	(6,682)	-100%	11,253	N/A
111-212-562.001	TRAVEL/FOOD	335	460	460	458	500	123	37%	40	N/A
111-212-563.001	TRAINING	11,121	14,795	14,795	16,282	14,377	5,161	46%	(418)	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(206,657)	(213,484)	(213,484)	(162,307)	(222,804)	44,350	-21%	(9,320)	N/A
COMMODITIES										
111-212-612.003	WARNING SIREN					1,725				N/A
111-212-612.004	EQUIPMENT MAINTENANCE/RENTAL	5,010	5,400	5,400	5,023	5,400	13	0%	0	N/A
111-212-651.001	OFFICE SUPPLIES	4,789	5,000	5,000	5,011	4,500	222	5%	(500)	N/A
111-212-651.002	SAFETY EQUIPMENT					4,680				N/A
111-212-652.001	OPERATING SUPPLIES	1,441	2,815	2,815	2,847	1,800	1,406	98%	(1,015)	N/A
111-212-652.006	WEAPONS SUPPLIES	7,929	8,495	8,495	8,489	8,221	560	7%	(274)	N/A
111-212-655.001	FUEL/OIL	52,228	60,000	60,000	40,592	49,610	(11,636)	-22%	(10,390)	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(71,397)	(81,710)	(81,710)	(61,962)	(75,936)	9,435	-13%	5,774	N/A
NET OF REVENUES/APPROPRIATIONS - 212-POLICE PATROL		(3,099,155)	(3,514,106)	(3,514,106)	(3,165,328)	(3,825,630)	(66,173)	2%	(311,524)	N/A
Dept 213-POLICE - INVESTIGATIONS										
SALARIES & BENEFITS										
111-213-421.001	SALARIES - FULL TIME	662,595	510,500	510,500	649,662	407,142	(12,933)	-2%	(103,358)	N/A
111-213-423.001	SALARIES - OVERTIME	68,720	41,000	41,000	57,485	45,000	(11,235)	-16%	4,000	N/A
111-213-423.002	COURT PAY	1,147	1,000	1,000	2,824	1,800	1,677	146%	800	N/A
111-213-451.001	HEALTH INSURANCE	96,299	102,000	102,000	98,255	131,542	1,956	2%	29,542	N/A
111-213-462.001	MEDICARE	10,179	8,033	8,033	9,880	5,800	(299)	-3%	(2,233)	N/A
111-213-471.001	CLOTHING	663	2,435	2,435	577	2,935	(86)	-13%	500	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(839,603)	(664,968)	(664,968)	(818,683)	(594,219)	20,920	-2%	70,749	N/A
CONTRACTUAL SERVICES										
111-213-513.001	VEHICLE MAINTENANCE	10,328	12,540	12,540	4,798	12,000	(5,530)	-54%	(540)	N/A
111-213-518.004	JAIL EXPENSE	925				2,001	(925)	-100%	2,001	N/A
111-213-518.006	CENCOM RENT EXPENSE					485				N/A
111-213-531.004	PAYROLL PROCESSING	1,513	1,500	1,500	1,724	1,500	211	14%	0	N/A
111-213-534.002	MEDICAL EXPENSES	221	185	185	252	185	31	14%	0	N/A
111-213-537.001	DATA PROCESSING	1,744	1,745	1,745	145		(1,599)	-92%	(1,745)	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
111-213-538.001	NETWORK SUPPORT	14,661	14,382	14,382	14,231	16,623	(430)	-3%	2,241	N/A
111-213-551.001	POSTAGE	1,012	1,400	1,400	1,141	1,300	129	13%	(100)	N/A
111-213-552.001	TELEPHONE	5,334	5,500	5,500	3,659	4,400	(1,675)	-31%	(1,100)	N/A
111-213-552.002	CELL PHONE	3,200	3,600	3,600	3,644	3,600	444	14%	0	N/A
111-213-552.003	WI-FI SERVICES	972	1,080	1,080	1,067	1,080	95	10%	0	N/A
111-213-553.001	PRINTING/AD/PUBLISHING	82				360	(82)	-100%	360	N/A
111-213-561.001	DUES & SUBSCRIPTIONS	2,050	2,300	2,300	1,553	3,199	(497)	-24%	899	N/A
111-213-562.001	TRAVEL/FOOD	97	315	315		150	(97)	-100%	(165)	N/A
111-213-563.001	TRAINING	1,224	1,100	1,100	1,311	2,290	87	7%	1,190	N/A
111-213-911.002	COMMUNITY SERVICE	50					(50)	-100%	0	N/A
111-213-929.001	MISCELLANEOUS EXPENSE	22					(22)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(43,435)	(45,647)	(45,647)	(33,525)	(49,173)	9,910	-23%	(3,526)	N/A
COMMODITIES										
111-213-612.003	WARNING SIREN					299				N/A
111-213-612.004	EQUIPMENT MAINTENANCE/RENTAL	1,694	1,200	1,200	1,209	1,200	(485)	-29%	0	N/A
111-213-651.001	OFFICE SUPPLIES	1,133	1,200	1,200	1,091	1,200	(42)	-4%	0	N/A
111-213-652.001	OPERATING SUPPLIES	376	500	500	219	400	(157)	-42%	(100)	N/A
111-213-652.006	WEAPONS SUPPLIES	2,891	2,750	2,750	2,729	2,567	(162)	-6%	(183)	N/A
111-213-655.001	FUEL/OIL	12,686	17,000	17,000	10,181	12,300	(2,505)	-20%	(4,700)	N/A
111-213-685.001	EQUIPMENT PURCHASE		375	375		375				N/A
111-213-685.002	VEHICLE ACCESSORIES	305					(305)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(19,085)	(23,025)	(23,025)	(15,429)	(18,341)	3,656	-19%	4,684	N/A
NET OF REVENUES/APPROPRIATIONS - 213-POLICE - INVESTIGATIONS		(902,123)	(733,640)	(733,640)	(867,637)	(661,733)	34,486	-4%	71,907	N/A
Dept 311-PUBLIC WORKS										
SALARIES & BENEFITS										
111-311-421.001	SALARIES - FULL TIME	570,363	572,500	572,500	490,874	606,384	(79,489)	-14%	33,884	N/A
111-311-421.002	SALARIES - PART TIME	12,744	16,500	16,500	13,692	18,375	948	7%	1,875	N/A
111-311-422.001	LIFEGUARDS	21,147	25,000	25,000	29,689	25,000	8,542	40%	0	N/A
111-311-423.001	SALARIES - OVERTIME	13,693	15,000	15,000	10,183	15,000	(3,510)	-26%	0	N/A
111-311-451.001	HEALTH INSURANCE	132,009	144,000	144,000	124,979	155,689	(7,030)	-5%	11,689	N/A
111-311-461.001	FICA	34,337	37,386	37,386	31,567	36,900	(2,770)	-8%	(486)	N/A
111-311-462.001	MEDICARE	8,031	8,744	8,744	7,383	8,720	(648)	-8%	(24)	N/A
111-311-463.001	IMRF	61,825	65,788	65,788	53,348	61,650	(8,477)	-14%	(4,138)	N/A
111-311-471.001	CLOTHING	3,701	4,510	4,510	3,774	6,750	73	2%	2,240	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(857,850)	(889,428)	(889,428)	(765,489)	(934,468)	92,361	-11%	(45,040)	N/A
CONTRACTUAL SERVICES										
111-311-511.004	PEST CONTROL	40,660	40,553	40,553	41,077	42,756	417	1%	2,203	N/A
111-311-511.005	JANITORIAL SERVICES	25,557	18,532	18,532	18,835	30,317	(6,722)	-26%	11,785	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
111-311-511.006	BUILDING MAINTENANCE/REPAIRS	58,902	33,305	33,305	36,941	36,400	(21,961)	-37%	3,095	N/A
111-311-512.001	CONTRACTUAL SERVICES	85,335	82,305	82,305	83,477	82,500	(1,858)	-2%	195	N/A
111-311-512.002	TRAFFIC SIGNAL MAINTENANCE	27,538	43,000	43,000	38,047	43,000	10,509	38%	0	N/A
111-311-513.001	VEHICLE MAINTENANCE	47,196	50,157	50,157	34,909	43,000	(12,287)	-26%	(7,157)	N/A
111-311-515.004	STORM SEWER MAINTENANCE	2,994	8,515	8,515	6,538	8,515	3,544	118%	0	N/A
111-311-517.002	GRAFITI REMOVAL	50	1,400	1,400	446	1,400	396	792%	0	N/A
111-311-517.003	TREE REPLACEMENT	8,275	100,000	100,000	85,194	120,000	76,919	930%	20,000	N/A
111-311-517.004	GROUNDS MAINTENANCE	68,217	72,345	72,345	88,109	101,000	19,892	29%	28,655	N/A
111-311-517.005	PARK MAINTENANCE	32,519	33,507	33,507	15,871	35,500	(16,648)	-51%	1,993	N/A
111-311-517.006	JULIE LOCATES		22,500	22,500	27,853	26,900				N/A
111-311-517.007	DEBRIS DISPOSAL		1,500	1,500		2,500				N/A
111-311-518.002	CENCOM	1,521	1,500	1,500	1,427	1,500	(94)	-6%	0	N/A
111-311-531.004	PAYROLL PROCESSING	2,014	2,000	2,000	2,155	2,000	141	7%	0	N/A
111-311-532.001	ENGINEERING	101,592	44,600	44,600	29,896	43,300	(71,696)	-71%	(1,300)	N/A
111-311-534.002	MEDICAL EXPENSES	1,000	1,365	1,365	1,426	1,365	426	43%	0	N/A
111-311-534.003	PRE-EMPLOYMENT SCREENING	286	275	275		275	(286)	-100%	0	N/A
111-311-538.001	NETWORK SUPPORT	19,856	22,771	22,771	19,319	24,935	(537)	-3%	2,164	N/A
111-311-551.001	POSTAGE	1,327	1,500	1,500	1,549	1,500	222	17%	0	N/A
111-311-552.001	TELEPHONE	6,921	8,025	8,025	4,969	7,025	(1,952)	-28%	(1,000)	N/A
111-311-552.002	CELL PHONE	4,691	5,990	5,990	5,648	5,000	957	20%	(990)	N/A
111-311-553.001	PRINTING/AD/PUBLISHING	521	1,020	1,020	876	1,020	355	68%	0	N/A
111-311-553.002	VILLAGE NEWSLETTER	1,463	1,500	1,500	1,498	1,500	35	2%	0	N/A
111-311-561.001	DUES & SUBSCRIPTIONS	8,268	7,125	7,125	12,283	5,725	4,015	49%	(1,400)	N/A
111-311-562.001	TRAVEL/FOOD	114	120	120	57	520	(57)	-50%	400	N/A
111-311-563.001	TRAINING	319	630	630	444	775	125	39%	145	N/A
111-311-571.001	UTILITIES	42,336	22,500	22,500	22,522	22,500	(19,814)	-47%	0	N/A
111-311-572.001	STREET LIGHT MAINTENANCE	68,945	89,100	89,100	90,107	89,100	21,162	31%	0	N/A
111-311-929.001	MISCELLANEOUS EXPENSE	539	1,000	1,000	59	1,000	(480)	-89%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(658,956)	(718,640)	(718,640)	(671,532)	(782,828)	(12,576)	2%	(64,188)	N/A
COMMODITIES										
111-311-612.004	EQUIPMENT MAINTENANCE/RENTAL	20,238	19,800	19,800	6,173	14,800	(14,065)	-69%	(5,000)	N/A
111-311-651.001	OFFICE SUPPLIES	1,578	2,300	2,300	1,590	2,300	12	1%	0	N/A
111-311-651.002	SAFETY EQUIPMENT	1,072	2,800	2,800	1,246	2,150	174	16%	(650)	N/A
111-311-652.001	OPERATING SUPPLIES	232,330	297,295	297,295	208,585	237,000	(23,745)	-10%	(60,295)	N/A
111-311-654.001	JANITORIAL SUPPLIES	5,106	3,000	3,000	2,241	6,500	(2,865)	-56%	3,500	N/A
111-311-655.001	FUEL/OIL	22,006	36,400	36,400	12,927	28,000	(9,079)	-41%	(8,400)	N/A
111-311-685.001	EQUIPMENT PURCHASE	8,599	32,268	32,268	16,964	56,000	8,365	97%	23,732	N/A
111-311-685.002	VEHICLE ACCESSORIES	379	500	500	127	1,500	(252)	-66%	1,000	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(291,308)	(394,363)	(394,363)	(249,853)	(348,250)	41,455	-14%	46,113	N/A
NET OF REVENUES/APPROPRIATIONS - 311-PUBLIC WORKS		(1,808,114)	(2,002,431)	(2,002,431)	(1,686,874)	(2,065,546)	121,240	-7%	(63,115)	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Dept 611-ECONOMIC DEVELOPMENT										
SALARIES & BENEFITS										
111-611-421.001	SALARIES - FULL TIME	270,672	285,400	285,400	258,049	220,764	(12,623)	-5%	(64,636)	N/A
111-611-421.002	SALARIES - PART TIME	11,906	13,000	13,000	19,126	60,970	7,220	61%	47,970	N/A
111-611-451.001	HEALTH INSURANCE	74,888	85,000	85,000	79,014	44,707	4,126	6%	(40,293)	N/A
111-611-461.001	FICA	16,619	18,569	18,569	16,765	19,255	146	1%	686	N/A
111-611-462.001	MEDICARE	3,887	4,343	4,343	3,921	4,550	34	1%	207	N/A
111-611-463.001	IMRF	30,053	32,675	32,675	27,000	27,000	(3,053)	-10%	(5,675)	N/A
111-611-471.001	CLOTHING	1,195	1,850	1,850	754	1,850	(441)	-37%	0	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(409,220)	(440,837)	(440,837)	(404,629)	(379,096)	4,591	-1%	61,741	N/A
CONTRACTUAL SERVICES										
111-611-511.007	BOARDUPS	1,168	3,000	3,000	850	3,000	(318)	-27%	0	N/A
111-611-531.001	PROFESSIONAL SERVICES				594	46,148				N/A
111-611-531.004	PAYROLL PROCESSING	1,209	1,200	1,200	1,293	1,200	84	7%	0	N/A
111-611-532.001	ENGINEERING	1,440	4,800	4,800	2,919	4,800	1,479	103%	0	N/A
111-611-532.002	PLANNING/CONSULTING	65,018	67,300	67,300	106,174	67,300	41,156	63%	0	N/A
111-611-534.003	PRE-EMPLOYMENT SCREENING		400	400	203	400				N/A
111-611-538.001	NETWORK SUPPORT	10,470	11,985	11,985	10,161	8,312	(309)	-3%	(3,673)	N/A
111-611-539.003	SUBCONTRACT PLUMBING INSPECTOR	5,120	6,000	6,000	7,240	6,000	2,120	41%	0	N/A
111-611-539.004	ELEVATOR INSPECTIONS	2,645	2,145	2,145	3,217	2,145	572	22%	0	N/A
111-611-551.001	POSTAGE	1,038	1,000	1,000	840	1,000	(198)	-19%	0	N/A
111-611-552.001	TELEPHONE	3,665	4,000	4,000	2,610	3,500	(1,055)	-29%	(500)	N/A
111-611-552.002	CELL PHONE	1,963	2,400	2,400	2,572	2,200	609	31%	(200)	N/A
111-611-553.001	PRINTING/AD/PUBLISHING	2,740	2,000	2,000	4,793	3,200	2,053	75%	1,200	N/A
111-611-553.002	VILLAGE NEWSLETTER	2,925	3,000	3,000	3,345	3,500	420	14%	500	N/A
111-611-561.001	DUES & SUBSCRIPTIONS	695	800	800	538	800	(157)	-23%	0	N/A
111-611-562.001	TRAVEL/FOOD	768	500	500	849	1,500	81	11%	1,000	N/A
111-611-563.001	TRAINING	1,116	1,500	1,500	806	1,500	(310)	-28%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(101,980)	(112,030)	(112,030)	(149,004)	(156,505)	(47,024)	46%	(44,475)	N/A
COMMODITIES										
111-611-612.004	EQUIPMENT MAINTENANCE/RENTAL	3,756	2,714	2,714	2,677	2,714	(1,079)	-29%	0	N/A
111-611-651.001	OFFICE SUPPLIES	861	1,000	1,000	833	850	(28)	-3%	(150)	N/A
111-611-652.001	OPERATING SUPPLIES	102					(102)	-100%	0	N/A
111-611-655.001	FUEL/OIL	3,567	5,000	5,000	3,392	4,800	(175)	-5%	(200)	N/A
111-611-685.001	EQUIPMENT PURCHASE		300	300	27	300				N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(8,286)	(9,014)	(9,014)	(6,929)	(8,664)	1,357	-16%	350	N/A
NET OF REVENUES/APPROPRIATIONS - 611-ECONOMIC DEVELOPMENT		(519,486)	(561,881)	(561,881)	(560,562)	(544,265)	(41,076)	8%	17,616	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Dept 912-TRANSFERS OUT AND OTHER USES										
TRANSFERS OUT										
111-912-999.110	TRANSFERS OUT	3,005,362	5,207,901	5,207,901	5,210,797	3,044,916	2,205,435	73%	(2,162,985)	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT		(3,005,362)	(5,207,901)	(5,207,901)	(5,210,797)	(3,044,916)	(2,205,435)	73%	2,162,985	N/A
NET OF REVENUES/APPROPRIATIONS - 912-TRANSFERS OUT AND OTHER USES		(3,005,362)	(5,207,901)	(5,207,901)	(5,210,797)	(3,044,916)	(2,205,435)	73%	2,162,985	N/A
ESTIMATED REVENUES - FUND 111		13,386,802	15,038,224	15,038,224	13,760,125	13,381,000	373,323	3%	(1,657,224)	N/A
APPROPRIATIONS - FUND 111		12,876,571	15,038,224	15,038,224	14,710,201	13,381,000	1,833,630	14%	(1,657,224)	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 111		510,231			(950,076)		(1,460,307)	-286%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Fund 121 - MOTOR FUEL TAX FUND										N/A
Dept 000-GENERAL										
TAX COLLECTION										
121-000-335.007	STATE - MFT ALLOTMENT	938,584	810,346	810,346	744,229	715,000	(194,355)	-21%	(95,346)	N/A
NET OF REVENUES/APPROPRIATIONS - TAX COLLECTION		938,584	810,346	810,346	744,229	715,000	(194,355)	-21%	(95,346)	N/A
INTERGOVERNMENTAL REVENUE										
121-000-331.002	OS 07-1552 Grant	40,939	35,312	35,312	38,165	41,060	(2,774)	-7%	5,748	N/A
121-000-334.002	GRANT REVENUE	246,030					(246,030)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL REVENUE		286,969	35,312	35,312	38,165	41,060	(248,804)	-87%	5,748	N/A
MISCELLANEOUS REVENUES										
121-000-361.001	INTEREST INCOME	166			2,290	500	2,124	1280%	500	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		166			2,290	500	2,124	1280%	500	N/A
OTHER FINANCING SOURCES										
121-000-391.001	USE OF FUND BALANCE-04 BOND		633,872	633,872						N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES			633,872	633,872						N/A
TRANSFERS IN										
121-000-391.111	TRANSFER IN	6,933					(6,933)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN		6,933					(6,933)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		1,232,652	1,479,530	1,479,530	784,684	756,560	(447,968)	-36%	(722,970)	N/A
Dept 341-MFT										
COMMODITIES										
121-341-614.002	MATERIAL PURCHASE	17,256					(17,256)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(17,256)					17,256	-100%	0	N/A
CAPITAL OUTLAY										
121-341-861.001	STREET MAINTENANCE	21,870					(21,870)	-100%	0	N/A
121-341-863.001	SIDEWALKS	(14,531)					14,531	-100%	0	N/A
121-341-955.001	RESERVE FOR FUND BALANCE					414,372				N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(7,339)				(414,372)	7,339	-100%	(414,372)	N/A
NET OF REVENUES/APPROPRIATIONS - 341-MFT		(24,595)				(414,372)	24,595	-100%	(414,372)	N/A
Dept 912-TRANSFERS OUT AND OTHER USES										
TRANSFERS OUT										

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
121-912-999.110	TRANSFERS OUT	346,113	1,479,530	1,479,530	1,476,635	342,188	1,130,522	327%	(1,137,342)	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT		(346,113)	(1,479,530)	(1,479,530)	(1,476,635)	(342,188)	(1,130,522)	327%	1,137,342	N/A
NET OF REVENUES/APPROPRIATIONS - 912-TRANSFERS OUT AND OTHER USES		(346,113)	(1,479,530)	(1,479,530)	(1,476,635)	(342,188)	(1,130,522)	327%	1,137,342	N/A
ESTIMATED REVENUES - FUND 121		1,232,652	1,479,530	1,479,530	784,684	756,560	(447,968)	-36%	(722,970)	N/A
APPROPRIATIONS - FUND 121		370,708	1,479,530	1,479,530	1,476,635	756,560	1,105,927	298%	(722,970)	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 121		861,944			(691,951)		(1,553,895)	-180%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Fund 122 - POLICE RESTRICTED REVENUE										N/A
Dept 000-GENERAL										
FINES										
122-000-351.005	E-CITATION REVENUE	2,602	3,000	3,000	2,095	3,000	(507)	-19%	0	N/A
122-000-351.006	DUI/740 CONTROL REVENUE	11,391	10,000	10,000	10,924	10,000	(467)	-4%	0	N/A
122-000-352.002	DEA SUBSTANCE CONTROL REV	17,667	10,000	10,000	19,036	10,000	1,369	8%	0	N/A
NET OF REVENUES/APPROPRIATIONS - FINES		31,660	23,000	23,000	32,055	23,000	395	1%	0	N/A
INTERGOVERNMENTAL REVENUE										
122-000-334.004	GRANT REVENUE	4,523			2,915	2,500	(1,608)	-36%	2,500	N/A
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL REVENUE		4,523			2,915	2,500	(1,608)	-36%	2,500	N/A
MISCELLANEOUS REVENUES										
122-000-342.003	MOBILE EYE REVENUE	25,709	11,000	11,000	13,335	10,000	(12,374)	-48%	(1,000)	N/A
122-000-361.001	INTEREST INCOME	7			65	15	58	829%	15	N/A
122-000-395.001	MISCELLANEOUS REVENUES	1,046					(1,046)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		26,762	11,000	11,000	13,400	10,015	(13,362)	-50%	(985)	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		62,945	34,000	34,000	48,370	35,515	(14,575)	-23%	1,515	N/A
Dept 210-POLICE										
COMMODITIES										
122-210-651.002	SAFETY EQUIPMENT					2,500				N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES						(2,500)				N/A
NET OF REVENUES/APPROPRIATIONS - 210-POLICE						(2,500)				N/A
Dept 221-STATE SEIZURE										
COMMODITIES										
122-221-652.001	OPERATING SUPPLIES	3,327	10,000	10,000	18,181	10,000	14,854	446%	0	N/A
122-221-653.001	E-CITATION EXPENSE		3,000	3,000		3,000				N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(3,327)	(13,000)	(13,000)	(18,181)	(13,000)	(14,854)	446%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 221-STATE SEIZURE		(3,327)	(13,000)	(13,000)	(18,181)	(13,000)	(14,854)	446%	0	N/A
Dept 223-DUI - IL SECTION 740 STATUTE										
COMMODITIES										
122-223-652.001	DUI -IL SECTION 740 STATUTE EXPENSE	9,306	10,000	10,000	5,368	10,000	(3,938)	-42%	0	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(9,306)	(10,000)	(10,000)	(5,368)	(10,000)	3,938	-42%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
NET OF REVENUES/APPROPRIATIONS - 223-DUI - IL SECTION 740 STATUTE		(9,306)	(10,000)	(10,000)	(5,368)	(10,000)	3,938	-42%	0	N/A
Dept 225-Mobile Eye										
COMMODITIES										
122-225-652.001	MOBILE EYE EXPENSE	18,235	11,000	11,000	5,237	10,015	(12,998)	-71%	(985)	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(18,235)	(11,000)	(11,000)	(5,237)	(10,015)	12,998	-71%	985	N/A
NET OF REVENUES/APPROPRIATIONS - 225-Mobile Eye		(18,235)	(11,000)	(11,000)	(5,237)	(10,015)	12,998	-71%	985	N/A
ESTIMATED REVENUES - FUND 122		62,945	34,000	34,000	48,370	35,515	(14,575)	-23%	1,515	N/A
APPROPRIATIONS - FUND 122		30,868	34,000	34,000	28,786	35,515	(2,082)	-7%	1,515	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 122		32,077			19,584		(12,493)	-39%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Fund 123 - METRA OPERATIONS										N/A
Dept 000-GENERAL										
FINES										
123-000-351.001	POLICE FINES		2,500	2,500		2,500				N/A
NET OF REVENUES/APPROPRIATIONS - FINES			2,500	2,500		2,500				N/A
MISCELLANEOUS REVENUES										
123-000-361.001	INTEREST INCOME	1			4		3	300%	0	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		1			4		3	300%	0	N/A
CHARGES FOR SERVICES										
123-000-341.004	DAILY PARKING COLLECTIONS	26,741	32,500	32,500	22,631	23,500	(4,110)	-15%	(9,000)	N/A
NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SERVICES		26,741	32,500	32,500	22,631	23,500	(4,110)	-15%	(9,000)	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		26,742	35,000	35,000	22,635	26,000	(4,107)	-15%	(9,000)	N/A
Dept 331-METRA										
CONTRACTUAL SERVICES										
123-331-511.005	JANITORIAL SERVICES	3,184	1,260	1,260	1,430	1,260	(1,754)	-55%	0	N/A
123-331-517.004	GROUNDS MAINTENANCE	28,421	21,765	21,765	23,976	14,765	(4,445)	-16%	(7,000)	N/A
123-331-571.001	UTILITIES	10,137	9,000	9,000	10,311	7,000	174	2%	(2,000)	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(41,742)	(32,025)	(32,025)	(35,717)	(23,025)	6,025	-14%	9,000	N/A
CAPITAL OUTLAY										
123-331-820.003	BUILDING IMPROVEMENTS	6,383	2,975	2,975	4,058	2,975	(2,325)	-36%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(6,383)	(2,975)	(2,975)	(4,058)	(2,975)	2,325	-36%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 331-METRA		(48,125)	(35,000)	(35,000)	(39,775)	(26,000)	8,350	-17%	9,000	N/A
ESTIMATED REVENUES - FUND 123		26,742	35,000	35,000	22,635	26,000	(4,107)	-15%	(9,000)	N/A
APPROPRIATIONS - FUND 123		48,125	35,000	35,000	39,775	26,000	(8,350)	-17%	(9,000)	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 123		(21,383)			(17,140)		4,243	-20%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Fund 124 - HOUSING & REDEVELOPMENT										N/A
Dept 000-GENERAL										
INTERGOVERNMENTAL REVENUE										
124-000-334.002	GRANT REVENUE				18,470	559,866				N/A
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL REVENUE					18,470	559,866				N/A
MISCELLANEOUS REVENUES										
124-000-361.001	INTEREST INCOME	4,185			3,097		(1,088)	-26%	0	N/A
124-000-362.001	RENTAL INCOME	12,700	21,600	21,600	24,169	10,800	11,469	90%	(10,800)	N/A
124-000-395.001	MISCELLANEOUS REVENUES	1,164			10,591		9,427	810%	0	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		18,049	21,600	21,600	37,857	10,800	19,808	110%	(10,800)	N/A
OTHER FINANCING SOURCES										
124-000-393.002	BOND/LOAN PROCEEDS		500,000	500,000		500,000				N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES			500,000	500,000		500,000				N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		18,049	521,600	521,600	56,327	1,070,666	38,278	212%	549,066	N/A
Dept 139-FINANCING AND INSURANCE										
FINANCING EXPENSES										
124-139-711.001	PRINCIPAL	961					(961)	-100%	0	N/A
124-139-721.001	INTEREST EXPENSE		10,000	10,000	5,029	5,000				N/A
NET OF REVENUES/APPROPRIATIONS - FINANCING EXPENSES		(961)	(10,000)	(10,000)	(5,029)	(5,000)	(4,068)	423%	5,000	N/A
NET OF REVENUES/APPROPRIATIONS - 139-FINANCING AND INSURANCE		(961)	(10,000)	(10,000)	(5,029)	(5,000)	(4,068)	423%	5,000	N/A
Dept 612-HOUSING AND REDEVELOPMENT										
CONTRACTUAL SERVICES										
124-612-549.003	RENTAL MANAGEMENT EXP		2,988	2,988	1,800	2,988				N/A
124-612-571.001	UTILITIES	1,175					(1,175)	-100%	0	N/A
124-612-860.001	GRANT EXPENDITURES					525,000				N/A
124-612-929.001	MISCELLANEOUS EXPENSE	3,592			5,522		1,930	54%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(4,767)	(2,988)	(2,988)	(7,322)	(527,988)	(2,555)	54%	(525,000)	N/A
CAPITAL OUTLAY										
124-612-813.001	PROPERTY PURCHASE		500,000	500,000	1,931	534,866				N/A
124-612-820.003	BUILDING IMPROVEMENTS	10,640	8,612	8,612	1,289	2,812	(9,351)	-88%	(5,800)	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(10,640)	(508,612)	(508,612)	(3,220)	(537,678)	7,420	-70%	(29,066)	N/A
NET OF REVENUES/APPROPRIATIONS - 612-HOUSING AND REDEVELOPMENT		(15,407)	(511,600)	(511,600)	(10,542)	(1,065,666)	4,865	-32%	(554,066)	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
ESTIMATED REVENUES - FUND 124		18,049	521,600	521,600	56,327	1,070,666	38,278	212%	549,066	N/A
APPROPRIATIONS - FUND 124		16,368	521,600	521,600	15,571	1,070,666	(797)	-5%	549,066	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 124		1,681			40,756		39,075	2325%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Fund 125 - CIVIC CENTER OPERATIONS										N/A
Dept 000-GENERAL										
INTERGOVERNMENTAL REVENUE										
125-000-334.001	GRANT REVENUE		2,000	2,000						N/A
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL REVENUE			2,000	2,000						N/A
MISCELLANEOUS REVENUES										
125-000-347.008	SPONSORSHIPS		2,500	2,500	3,000	2,500				N/A
125-000-361.001	INTEREST INCOME	1			5		4	400%	0	N/A
125-000-395.001	MISCELLANEOUS REVENUES	1,079			172		(907)	-84%	0	N/A
125-000-395.003	DONATIONS	3,630	25,000	25,000	7,200	18,000	3,570	98%	(7,000)	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		4,710	27,500	27,500	10,377	20,500	5,667	120%	(7,000)	N/A
CHARGES FOR SERVICES										
125-000-347.002	CATERER - ANNUAL FEE	1,500	3,250	3,250	3,833	3,750	2,333	156%	500	N/A
125-000-347.003	FOOD/BEVERAGE COMMISSION	3,110	5,000	5,000	2,055	5,000	(1,055)	-34%	0	N/A
125-000-347.004	ROOM RENTAL/USER FEES	92,857	161,065	161,065	108,930	164,745	16,073	17%	3,680	N/A
125-000-347.006	PROGRAM REVENUE	1,865	2,530	2,530	6,357	31,100	4,492	241%	28,570	N/A
125-000-347.007	CORPORATE BEVERAGE COMMISSION	303	2,200	2,200	131	150	(172)	-57%	(2,050)	N/A
125-000-347.013	EVENT DISCOUNTS & TRADES					(62,605)				N/A
NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SERVICES		99,635	174,045	174,045	121,306	142,140	21,671	22%	(31,905)	N/A
TRANSFERS IN										
125-000-391.111	TRANSFER IN		16,000	16,000	16,000	62,500				N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN			16,000	16,000	16,000	62,500				N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		104,345	219,545	219,545	147,683	225,140	43,338	42%	5,595	N/A
Dept 511-CIVIC CENTER ADMINISTRATION										
SALARIES & BENEFITS										
125-511-421.001	SALARIES - FULL TIME	34,760	51,500	51,500	45,026	33,500	10,266	30%	(18,000)	N/A
125-511-421.002	SALARIES - PART TIME	23,697	32,386	32,386	30,507	30,000	6,810	29%	(2,386)	N/A
125-511-451.001	HEALTH INSURANCE	20,674	17,000	17,000	13,088	7,289	(7,586)	-37%	(9,711)	N/A
125-511-461.001	FICA	3,565	5,201	5,201	4,766	4,860	1,201	34%	(341)	N/A
125-511-462.001	MEDICARE	771	1,216	1,216	1,115	950	344	45%	(266)	N/A
125-511-463.001	IMRF	3,973	6,400	6,400	5,648	3,600	1,675	42%	(2,800)	N/A
125-511-471.001	CLOTHING	336			214		(122)	-36%	0	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(87,776)	(113,703)	(113,703)	(100,364)	(80,199)	(12,588)	14%	33,504	N/A
CONTRACTUAL SERVICES										

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
125-511-347.010	RENTAL D&T	1,550			25		(1,525)	-98%	0	N/A
125-511-347.011	VILLAGE & COMMUNITY EVENTS D&T		42,650	42,650						N/A
125-511-511.005	JANITORIAL SERVICES	68	9,420	9,420	17,541	21,000	17,473	25696%	11,580	N/A
125-511-512.001	CONTRACTUAL SERVICES	12,262	14,500	14,500	15,316	14,500	3,054	25%	0	N/A
125-511-531.004	PAYROLL PROCESSING	67	200	200	72	200	5	7%	0	N/A
125-511-531.007	PROFESSIONAL SERVICES					28,000				N/A
125-511-538.001	NETWORK SUPPORT	2,579	2,397	2,397	2,505	2,078	(74)	-3%	(319)	N/A
125-511-551.001	POSTAGE	172	100	100	201	500	29	17%	400	N/A
125-511-552.001	TELEPHONE	404			173	250	(231)	-57%	250	N/A
125-511-552.002	CELL PHONE					500				N/A
125-511-553.001	PRINTING/AD/PUBLISHING	2,538	3,575	3,575	1,330	3,575	(1,208)	-48%	0	N/A
125-511-553.002	VILLAGE NEWSLETTER	980	800	800	1,004	1,000	24	2%	200	N/A
125-511-561.001	DUES & SUBSCRIPTIONS	664	650	650	1,076	1,150	412	62%	500	N/A
125-511-562.001	TRAVEL/FOOD	948			167		(781)	-82%	0	N/A
125-511-563.001	TRAINING	573	180	180		180	(573)	-100%	0	N/A
125-511-571.001	UTILITIES	31,978	24,500	24,500	25,215	20,000	(6,763)	-21%	(4,500)	N/A
125-511-929.001	MISCELLANEOUS EXPENSE	3,112			116		(2,996)	-96%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(57,895)	(98,972)	(98,972)	(64,741)	(92,933)	(6,846)	12%	6,039	N/A
COMMODITIES										
125-511-612.004	EQUIPMENT MAINTENANCE/RENTAL	2,826	400	400	90	6,900	(2,736)	-97%	6,500	N/A
125-511-651.001	OFFICE SUPPLIES	638	850	850	4,371	850	3,733	585%	0	N/A
125-511-652.002	EVENT SUPPLIES	112	1,000	1,000	187	1,000	75	67%	0	N/A
125-511-652.003	PROGRAM EXPENSE	1,040	300	300	8,030	30,000	6,990	672%	29,700	N/A
125-511-654.001	JANITORIAL SUPPLIES	4,038	2,500	2,500	1,753	3,500	(2,285)	-57%	1,000	N/A
125-511-685.001	EQUIPMENT PURCHASE		1,820	1,820	6,855	9,758				N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(8,654)	(6,870)	(6,870)	(21,286)	(52,008)	(12,632)	146%	(45,138)	N/A
NET OF REVENUES/APPROPRIATIONS - 511-CIVIC CENTER ADMINISTRATION		(154,325)	(219,545)	(219,545)	(186,391)	(225,140)	(32,066)	21%	(5,595)	N/A
ESTIMATED REVENUES - FUND 125		104,345	219,545	219,545	147,683	225,140	43,338	42%	5,595	N/A
APPROPRIATIONS - FUND 125		154,325	219,545	219,545	186,391	225,140	32,066	21%	5,595	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 125		(49,980)			(38,708)		11,272	-23%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Fund 131 - GO BOND DEBT SERVICE										N/A
Dept 000-GENERAL										
INTERGOVERNMENTAL REVENUE										
131-000-331.002	OS 07-1552 Grant	55,965	29,200	29,200	54,648	53,678	(1,317)	-2%	24,478	N/A
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL REVENUE		55,965	29,200	29,200	54,648	53,678	(1,317)	-2%	24,478	N/A
MISCELLANEOUS REVENUES										
131-000-361.001	INTEREST INCOME	539	500	500	1,340	800	801	149%	300	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		539	500	500	1,340	800	801	149%	300	N/A
OTHER FINANCING SOURCES										
131-000-361.004	BOND PREMIUM				146,867					N/A
131-000-361.005	BOND PROCEEDS				2,265,000					N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES					2,411,867					N/A
TRANSFERS IN										
131-000-391.111	TRANSFER IN	1,551,195	1,566,790	1,566,790	1,566,791	2,001,252	15,596	1%	434,462	N/A
131-000-391.121	TRANSFER FROM MFT/SERIES 2009	346,113	346,113	346,113	346,113	342,188	0	0%	(3,925)	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN		1,897,308	1,912,903	1,912,903	1,912,904	2,343,440	15,596	1%	430,537	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		1,953,812	1,942,603	1,942,603	4,380,759	2,397,918	2,426,947	124%	455,315	N/A
Dept 131-FINANCE										
CONTRACTUAL SERVICES										
131-131-531.001	PROFESSIONAL SERVICES	13,250			5,600	12,000	(7,650)	-58%	12,000	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(13,250)			(5,600)	(12,000)	7,650	-58%	(12,000)	N/A
NET OF REVENUES/APPROPRIATIONS - 131-FINANCE		(13,250)			(5,600)	(12,000)	7,650	-58%	(12,000)	N/A
Dept 811-BOND DEBT										
FINANCING EXPENSES										
131-811-711.001	PRINCIPAL	1,350,000	1,385,000	1,385,000	1,385,000	1,735,000	35,000	3%	350,000	N/A
131-811-711.003	SERIES 2016 COSTS OF ISSUANCE				37,865					N/A
131-811-721.001	INTEREST EXPENSE	595,260	554,103	554,103	554,103	647,418	(41,157)	-7%	93,315	N/A
131-811-731.001	PAYMENT TO ESCROW AGENT	3,485	3,500	3,500	2,377,326	3,500	2,373,841	68116%	0	N/A
NET OF REVENUES/APPROPRIATIONS - FINANCING EXPENSES		(1,948,745)	(1,942,603)	(1,942,603)	(4,354,294)	(2,385,918)	(2,405,549)	123%	(443,315)	N/A
NET OF REVENUES/APPROPRIATIONS - 811-BOND DEBT		(1,948,745)	(1,942,603)	(1,942,603)	(4,354,294)	(2,385,918)	(2,405,549)	123%	(443,315)	N/A
ESTIMATED REVENUES - FUND 131		1,953,812	1,942,603	1,942,603	4,380,759	2,397,918	2,426,947	124%	455,315	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
APPROPRIATIONS - FUND 131		1,961,995	1,942,603	1,942,603	4,359,894	2,397,918	2,397,899	122%	455,315	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 131		(8,183)			20,865		29,048	-355%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
Fund 141 - GENERAL CAPITAL IMPROVEMENTS										N/A
Dept 000-GENERAL										
INTERGOVERNMENTAL REVENUE										
141-000-331.002	OS 07-1552 Grant	33,010	144,866	144,866	51,082		18,072	55%	(144,866)	N/A
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL REVENUE		33,010	144,866	144,866	51,082		18,072	55%	(144,866)	N/A
MISCELLANEOUS REVENUES										
141-000-361.001	INTEREST INCOME	161			34		(127)	-79%	0	N/A
141-000-362.001	RENTAL INCOME	7,672					(7,672)	-100%	0	N/A
141-000-395.001	MISCELLANEOUS REVENUES	2,701			55,558		52,857	1957%	0	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		10,534			55,592		45,058	428%	0	N/A
OTHER FINANCING SOURCES										
141-000-399.001	USE OF RESERVED BALANCES		57,680	57,680		289,000				N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES			57,680	57,680		289,000				N/A
TRANSFERS IN										
141-000-391.111	TRANSFER IN	762,520	3,428,417	3,428,417	3,318,417		2,555,897	335%	(3,428,417)	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN		762,520	3,428,417	3,428,417	3,318,417		2,555,897	335%	(3,428,417)	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		806,064	3,630,963	3,630,963	3,425,091	289,000	2,619,027	325%	(3,341,963)	N/A
Dept 131-FINANCE										
CAPITAL OUTLAY										
141-131-820.002	FURNITURE/FIXTURES	302					(302)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(302)					302	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 131-FINANCE		(302)					302	-100%	0	N/A
Dept 139-FINANCING AND INSURANCE										
CONTRACTUAL SERVICES										
141-139-952.001	PROPERTY TX EXPENSE	133,776					(133,776)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(133,776)					133,776	-100%	0	N/A
CAPITAL OUTLAY										
141-139-955.001	RESERVE FOR FUND BALANCE		985,000	985,000						N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY			(985,000)	(985,000)						N/A
NET OF REVENUES/APPROPRIATIONS - 139-FINANCING AND INSURANCE		(133,776)	(985,000)	(985,000)			133,776	-100%	985,000	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
Dept 311-PUBLIC WORKS										
COMMODITIES										
141-311-652.007	HOLIDAY DECORATIONS	62					(62)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(62)					62	-100%	0	N/A
CAPITAL OUTLAY										
141-311-820.003	BUILDING IMPROVEMENTS	315,788	24,097	24,097	23,648		(292,140)	-93%	(24,097)	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(315,788)	(24,097)	(24,097)	(23,648)		292,140	-93%	24,097	N/A
NET OF REVENUES/APPROPRIATIONS - 311-PUBLIC WORKS		(315,850)	(24,097)	(24,097)	(23,648)		292,202	-93%	24,097	N/A
Dept 711-MAJOR GOVERNMENTAL CAPITAL OUTLAY										
CONTRACTUAL SERVICES										
141-711-532.001	ENGINEERING	51,540	110,000	110,000	75,747	15,000	24,207	47%	(95,000)	N/A
141-711-532.002	PLANNING/CONSULTING				1,645					N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(51,540)	(110,000)	(110,000)	(77,392)	(15,000)	(25,852)	50%	95,000	N/A
CAPITAL OUTLAY										
141-711-811.001	PROPERTY PURCHASE	118,057			1,885		(116,172)	-98%	0	N/A
141-711-811.002	LAND IMPROVEMENTS	18,828	144,866	144,866	24,811		5,983	32%	(144,866)	N/A
141-711-861.001	STREET MAINTENANCE	716,578	2,367,000	2,367,000	2,290,208	274,000	1,573,630	220%	(2,093,000)	N/A
141-711-861.002	PARKING LOT IMPROVEMENTS	15,000					(15,000)	-100%	0	N/A
141-711-862.001	STORM WATER LINES	7,065					(7,065)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(875,528)	(2,511,866)	(2,511,866)	(2,316,904)	(274,000)	(1,441,376)	165%	2,237,866	N/A
NET OF REVENUES/APPROPRIATIONS - 711-MAJOR GOVERNMENTAL CAPITAL		(927,068)	(2,621,866)	(2,621,866)	(2,394,296)	(289,000)	(1,467,228)	158%	2,332,866	N/A
Dept 912-TRANSFERS OUT AND OTHER USES										
TRANSFERS OUT										
141-912-999.110	TRANSFERS OUT	4,836					(4,836)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT		(4,836)					4,836	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 912-TRANSFERS OUT AND OTHER USES		(4,836)					4,836	-100%	0	N/A
ESTIMATED REVENUES - FUND 141		806,064	3,630,963	3,630,963	3,425,091	289,000	2,619,027	325%	(3,341,963)	N/A
APPROPRIATIONS - FUND 141		1,381,832	3,630,963	3,630,963	2,417,944	289,000	1,036,112	75%	(3,341,963)	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 141		(575,768)			1,007,147		1,582,915	-275%	0	N/A

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Fund 142 - BOND-FUNDED CAPITAL PROJECT										N/A
Dept 000-GENERAL										
MISCELLANEOUS REVENUES										
142-000-361.001	INTEREST INCOME				930	4,900				N/A
142-000-395.001	MISCELLANEOUS REVENUES				1,713					N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES					2,643	4,900				N/A
OTHER FINANCING SOURCES										
142-000-361.004	BOND PREMIUM				399,449					N/A
142-000-361.005	BOND PROCEEDS			5,399,449	5,000,000	5,301,585				N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES				5,399,449	5,399,449	5,301,585				N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL				5,399,449	5,402,092	5,306,485				N/A
Dept 139-FINANCING AND INSURANCE										
CAPITAL OUTLAY										
142-139-955.001	RESERVE FOR FUND BALANCE			5,301,585						N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY				(5,301,585)						N/A
NET OF REVENUES/APPROPRIATIONS - 139-FINANCING AND INSURANCE				(5,301,585)						N/A
Dept 712-GOVERNMENTAL BOND FUNDED CAPITAL										
CONTRACTUAL SERVICES										
142-712-532.001	ENGINEERING				2,708	650,000				N/A
142-712-929.001	MISCELLANEOUS EXPENSE				5					N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES					(2,713)	(650,000)				N/A
CAPITAL OUTLAY										
142-712-861.001	STREET MAINTENANCE				6,830	4,656,485				N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY					(6,830)	(4,656,485)				N/A
NET OF REVENUES/APPROPRIATIONS - 712-GOVERNMENTAL BOND FUNDED CAPITAL					(9,543)	(5,306,485)				N/A
Dept 811-BOND DEBT										
FINANCING EXPENSES										
142-811-711.002	Series 2010 Costs of Issuance			97,865	97,865					N/A
NET OF REVENUES/APPROPRIATIONS - FINANCING EXPENSES				(97,865)	(97,865)					N/A
NET OF REVENUES/APPROPRIATIONS - 811-BOND DEBT				(97,865)	(97,865)					N/A

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Dept 912-TRANSFERS OUT AND OTHER USES										
TRANSFERS OUT										
142-912-999.110	TRANSFERS OUT	(4,836)					4,836	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT		4,836					(4,836)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 912-TRANSFERS OUT AND OTHER USES		4,836					(4,836)	-100%	0	N/A
ESTIMATED REVENUES - FUND 142				5,399,449	5,402,092	5,306,485	5,402,092	N/A	(92,964)	N/A
APPROPRIATIONS - FUND 142		(4,836)		5,399,450	107,408	5,306,485	112,244	-2321%	(92,965)	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 142		4,836		(1)	5,294,684		5,289,848	109385%	1	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Fund 144 - TIF #4 CAPITAL										N/A
Dept 000-GENERAL										
TAX COLLECTION										
144-000-311.007	TIF - REAL ESTATE TAXES	52,576	60,000	60,000	272,254	250,000	219,678	418%	190,000	N/A
NET OF REVENUES/APPROPRIATIONS - TAX COLLECTION		52,576	60,000	60,000	272,254	250,000	219,678	418%	190,000	N/A
MISCELLANEOUS REVENUES										
144-000-361.001	INTEREST INCOME	4			372		368	9200%	0	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		4			372		368	9200%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		52,580	60,000	60,000	272,626	250,000	220,046	418%	190,000	N/A
Dept 139-FINANCING AND INSURANCE										
CAPITAL OUTLAY										
144-139-955.001	RESERVE FOR FUND BALANCE		37,500	37,500		238,000				N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY			(37,500)	(37,500)		(238,000)				N/A
NET OF REVENUES/APPROPRIATIONS - 139-FINANCING AND INSURANCE			(37,500)	(37,500)		(238,000)				N/A
Dept 713-GOVERNMENTAL TIF CAPITAL										
CONTRACTUAL SERVICES										
144-713-531.001	PROFESSIONAL SERVICES	5,465	2,500	2,500	12,241	12,000	6,776	124%	9,500	N/A
144-713-532.002	PLANNING/CONSULTING		20,000	20,000						N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(5,465)	(22,500)	(22,500)	(12,241)	(12,000)	(6,776)	124%	10,500	N/A
NET OF REVENUES/APPROPRIATIONS - 713-GOVERNMENTAL TIF CAPITAL		(5,465)	(22,500)	(22,500)	(12,241)	(12,000)	(6,776)	124%	10,500	N/A
ESTIMATED REVENUES - FUND 144		52,580	60,000	60,000	272,626	250,000	220,046	418%	190,000	N/A
APPROPRIATIONS - FUND 144		5,465	60,000	60,000	12,241	250,000	6,776	124%	190,000	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 144		47,115			260,385		213,270	453%	0	N/A

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Fund 211 - WATER & SEWER OPERATIONS										N/A
Dept 000-GENERAL										
MISCELLANEOUS REVENUES										
211-000-361.001	INTEREST INCOME	196	500	500	2,085	500	1,889	964%	0	N/A
211-000-395.001	MISCELLANEOUS REVENUES	44			(1)		(45)	-102%	0	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		240	500	500	2,084	500	1,844	768%	0	N/A
CHARGES FOR SERVICES										
211-000-344.001	WATER CHARGES	3,162,341	3,413,425	3,413,425	3,199,485	3,270,000	37,144	1%	(143,425)	N/A
211-000-344.002	LAKE COUNTY SEWER	1,732,081			1,634,032		(98,049)	-6%	0	N/A
211-000-344.003	SEWER FEE	378,328	373,350	373,350	380,760	375,000	2,432	1%	1,650	N/A
211-000-344.004	CUSTOMER FEES	497,394	501,000	501,000	506,520	498,000	9,126	2%	(3,000)	N/A
211-000-344.006	WATER SALES TO R.L. HEIGHTS	188,673	217,740	217,740	183,651	217,740	(5,022)	-3%	0	N/A
211-000-344.007	WATER TOWER LEASE	92,182	107,140	107,140	108,434	107,140	16,252	18%	0	N/A
211-000-344.009	WATER METER SALES	496					(496)	-100%	0	N/A
211-000-344.012	W & S INSPECTION FEES	200					(200)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SERVICES		6,051,695	4,612,655	4,612,655	6,012,882	4,467,880	(38,813)	-1%	(144,775)	N/A
FEES										
211-000-344.005	PENALTIES	172,892	225,000	225,000	170,984	225,000	(1,908)	-1%	0	N/A
NET OF REVENUES/APPROPRIATIONS - FEES		172,892	225,000	225,000	170,984	225,000	(1,908)	-1%	0	N/A
OTHER FINANCING SOURCES										
211-000-399.001	USE OF RESERVED BALANCES					350,000				N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES						350,000				N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		6,224,827	4,838,155	4,838,155	6,185,950	5,043,380	(38,877)	-1%	205,225	N/A
Dept 122-ADMINISTRATION										
SALARIES & BENEFITS										
211-122-421.001	SALARIES - FULL TIME	117,612	112,000	112,000	114,635	113,349	(2,977)	-3%	1,349	N/A
211-122-451.001	HEALTH INSURANCE	12,198	17,000	17,000	13,572	23,856	1,374	11%	6,856	N/A
211-122-461.001	FICA	6,381	7,099	7,099	5,814	7,100	(567)	-9%	1	N/A
211-122-462.001	MEDICARE	1,609	1,660	1,660	1,497	1,650	(112)	-7%	(10)	N/A
211-122-463.001	IMRF	15,907	12,492	12,492	46,302	12,200	30,395	191%	(292)	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(153,707)	(150,251)	(150,251)	(181,820)	(158,155)	(28,113)	18%	(7,904)	N/A
CONTRACTUAL SERVICES										
211-122-531.004	PAYROLL PROCESSING	303	350	350	324	350	21	7%	0	N/A
211-122-538.001	NETWORK SUPPORT	2,227	2,397	2,397	2,129	2,078	(98)	-4%	(319)	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
211-122-551.001	POSTAGE	148	250	250	171	250	23	16%	0	N/A
211-122-552.001	TELEPHONE	785	900	900	547	900	(238)	-30%	0	N/A
211-122-552.002	CELL PHONE	849	950	950	976	950	127	15%	0	N/A
211-122-553.001	PRINTING/AD/PUBLISHING		150	150	40	150				N/A
211-122-553.002	VILLAGE NEWSLETTER	973	1,000	1,000	996	1,000	23	2%	0	N/A
211-122-561.001	DUES & SUBSCRIPTIONS	1,653	1,200	1,200	729	1,200	(924)	-56%	0	N/A
211-122-562.001	TRAVEL/FOOD	186	500	500	175	500	(11)	-6%	0	N/A
211-122-563.001	TRAINING	269	1,500	1,500	607	615	338	126%	(885)	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(7,393)	(9,197)	(9,197)	(6,694)	(7,993)	699	-9%	1,204	N/A
COMMODITIES										
211-122-651.001	OFFICE SUPPLIES	117	300	300	85	150	(32)	-27%	(150)	N/A
211-122-655.001	FUEL/OIL	1,502	1,440	1,440	1,133	1,440	(369)	-25%	0	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(1,619)	(1,740)	(1,740)	(1,218)	(1,590)	401	-25%	150	N/A
NET OF REVENUES/APPROPRIATIONS - 122-ADMINISTRATION		(162,719)	(161,188)	(161,188)	(189,732)	(167,738)	(27,013)	17%	(6,550)	N/A
Dept 131-FINANCE										
SALARIES & BENEFITS										
211-131-421.001	SALARIES - FULL TIME	139,738	174,200	174,200	132,389	165,652	(7,349)	-5%	(8,548)	N/A
211-131-421.002	SALARIES - PART TIME	35,753	45,650	45,650	23,514	47,078	(12,239)	-34%	1,428	N/A
211-131-451.001	HEALTH INSURANCE	46,826	55,000	55,000	52,604	22,782	5,778	12%	(32,218)	N/A
211-131-461.001	FICA	10,515	13,649	13,649	7,846	13,500	(2,669)	-25%	(149)	N/A
211-131-462.001	MEDICARE	2,459	2,500	2,500	1,835	3,200	(624)	-25%	700	N/A
211-131-463.001	IMRF	17,053	24,018	24,018	157,526	19,450	140,473	824%	(4,568)	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(252,344)	(315,017)	(315,017)	(375,714)	(271,662)	(123,370)	49%	43,355	N/A
CONTRACTUAL SERVICES										
211-131-531.001	PROFESSIONAL SERVICES	28,941	7,000	7,000	7,819	7,000	(21,122)	-73%	0	N/A
211-131-531.004	PAYROLL PROCESSING	806	1,000	1,000	862	900	56	7%	(100)	N/A
211-131-531.005	AUDIT EXPENSE		8,200	8,200	7,925	8,650				N/A
211-131-531.006	FINANCIAL CONSULTANT		7,500	7,500		7,500				N/A
211-131-531.007	PROFESSIONAL SERVICES		5,000	5,000	125	7,200				N/A
211-131-534.003	PRE-EMPLOYMENT SCREENING	167			123	175	(44)	-26%	175	N/A
211-131-538.001	NETWORK SUPPORT	6,785	7,790	7,790	6,607	6,233	(178)	-3%	(1,557)	N/A
211-131-551.001	POSTAGE	470	500	500	530	500	60	13%	0	N/A
211-131-551.002	POSTAGE - WATER BILLING	22,374	21,600	21,600	25,638	24,360	3,264	15%	2,760	N/A
211-131-552.001	TELEPHONE	2,384	2,500	2,500	1,698	2,500	(686)	-29%	0	N/A
211-131-553.001	PRINTING/AD/PUBLISHING	6,805	6,000	6,000	7,118	6,500	313	5%	500	N/A
211-131-553.002	VILLAGE NEWSLETTER	1,463	1,500	1,500	1,498	1,500	35	2%	0	N/A
211-131-554.001	WATER BILLING SERVICE	9,147	9,000	9,000	6,505	9,000	(2,642)	-29%	0	N/A
211-131-561.001	DUES & SUBSCRIPTIONS	3,569	1,200	1,200	390	650	(3,179)	-89%	(550)	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
211-131-562.001	TRAVEL/FOOD	344	1,000	1,000	387	500	43	13%	(500)	N/A
211-131-563.001	TRAINING	630	2,000	2,000	1,088	9,500	458	73%	7,500	N/A
211-131-929.001	MISCELLANEOUS EXPENSE	205					(205)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(84,090)	(81,790)	(81,790)	(68,313)	(92,668)	15,777	-19%	(10,878)	N/A
COMMODITIES										
211-131-612.004	EQUIPMENT MAINTENANCE/RENTAL	5,684	5,000	5,000	5,150	5,000	(534)	-9%	0	N/A
211-131-651.001	OFFICE SUPPLIES	486	850	850	1,030	850	544	112%	0	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(6,170)	(5,850)	(5,850)	(6,180)	(5,850)	(10)	0%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 131-FINANCE		(342,604)	(402,657)	(402,657)	(450,207)	(370,180)	(107,603)	31%	32,477	N/A
Dept 139-FINANCING AND INSURANCE										
SALARIES & BENEFITS										
211-139-473.004	OPEB EXPENSE	12,890					(12,890)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(12,890)					12,890	-100%	0	N/A
CONTRACTUAL SERVICES										
211-139-540.001	BANK FEES	25,220	25,000	25,000	39,097	35,000	13,877	55%	10,000	N/A
211-139-575.001	PURCHASE OF WATER	1,659,185	1,896,122	1,896,122	1,654,456	1,703,000	(4,729)	0%	(193,122)	N/A
211-139-591.001	LIABILITY INSURANCE				48,699					N/A
211-139-930.001	BAD DEBT EXPENSE	11,273			16,794		5,521	49%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(1,695,678)	(1,921,122)	(1,921,122)	(1,759,046)	(1,738,000)	(63,368)	4%	183,122	N/A
CAPITAL OUTLAY										
211-139-951.001	DEPRECIATION REPLACEMENT	691,823			689,111		(2,712)	0%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(691,823)			(689,111)		2,712	0%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 139-FINANCING AND INSURANCE		(2,400,391)	(1,921,122)	(1,921,122)	(2,448,157)	(1,738,000)	(47,766)	2%	183,122	N/A
Dept 311-PUBLIC WORKS										
SALARIES & BENEFITS										
211-311-421.001	SALARIES - FULL TIME	541,514	605,000	605,000	544,602	500,200	3,088	1%	(104,800)	N/A
211-311-421.002	SALARIES - PART TIME	3,453	8,000	8,000	4,520	10,925	1,067	31%	2,925	N/A
211-311-423.001	SALARIES - OVERTIME	19,841	5,000	5,000	13,765	12,500	(6,076)	-31%	7,500	N/A
211-311-451.001	HEALTH INSURANCE	150,007	161,000	161,000	141,868	158,831	(8,139)	-5%	(2,169)	N/A
211-311-461.001	FICA	33,058	38,948	38,948	31,034	31,850	(2,024)	-6%	(7,098)	N/A
211-311-462.001	MEDICARE	5,352	9,000	9,000	7,604	7,775	2,252	42%	(1,225)	N/A
211-311-463.001	IMRF	63,030	68,537	68,537	87,501	54,150	24,471	39%	(14,387)	N/A
211-311-471.001	CLOTHING	3,402	4,300	4,300	4,003	6,900	601	18%	2,600	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(819,657)	(899,785)	(899,785)	(834,897)	(783,131)	(15,240)	2%	116,654	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
CONTRACTUAL SERVICES										
211-311-511.005	JANITORIAL SERVICES	8,012	8,584	8,584	15,129	2,904	7,117	89%	(5,680)	N/A
211-311-511.006	BUILDING MAINTENANCE/REPAIRS	19,792	24,790	24,790	23,667	21,000	3,875	20%	(3,790)	N/A
211-311-513.001	VEHICLE MAINTENANCE	36,450	46,711	46,711	28,473	45,000	(7,977)	-22%	(1,711)	N/A
211-311-515.001	EMERGENCY REPAIRS	56,397	77,400	77,400	113,329	78,000	56,932	101%	600	N/A
211-311-515.002	WATER METER READING	51,836	53,174	53,174	24,129	53,174	(27,707)	-53%	0	N/A
211-311-515.005	MAINTENANCE/REPAIRS	22,705	11,000	11,000	6,229	15,500	(16,476)	-73%	4,500	N/A
211-311-517.004	GROUNDS MAINTENANCE	12,874	13,125	13,125	13,214	14,000	340	3%	875	N/A
211-311-517.006	JULIE LOCATES	2,604	25,350	25,350	29,087	40,300	26,483	1017%	14,950	N/A
211-311-518.002	CENCOM	1,521	1,500	1,500	1,427	1,500	(94)	-6%	0	N/A
211-311-531.004	PAYROLL PROCESSING	2,165	2,500	2,500	2,369	2,500	204	9%	0	N/A
211-311-532.001	ENGINEERING	16,146	39,160	39,160	15,334	66,000	(812)	-5%	26,840	N/A
211-311-534.002	MEDICAL EXPENSES	1,309	1,360	1,360	1,540	1,360	231	18%	0	N/A
211-311-534.003	PRE-EMPLOYMENT SCREENING	28					(28)	-100%	0	N/A
211-311-538.001	NETWORK SUPPORT	21,952	25,168	25,168	21,355	16,624	(597)	-3%	(8,544)	N/A
211-311-551.001	POSTAGE	1,503	2,050	2,050	1,712	2,050	209	14%	0	N/A
211-311-552.001	TELEPHONE	7,648	8,875	8,875	5,484	5,000	(2,164)	-28%	(3,875)	N/A
211-311-552.002	CELL PHONE	4,699	5,990	5,990	5,623	5,990	924	20%	0	N/A
211-311-553.001	PRINTING/AD/PUBLISHING	829	1,660	1,660	316	1,660	(513)	-62%	0	N/A
211-311-553.002	VILLAGE NEWSLETTER	1,463	1,500	1,500	1,498	1,500	35	2%	0	N/A
211-311-561.001	DUES & SUBSCRIPTIONS	858	4,660	4,660	3,715	5,425	2,857	333%	765	N/A
211-311-562.001	TRAVEL/FOOD	439	120	120	23	720	(416)	-95%	600	N/A
211-311-563.001	TRAINING	917	870	870	392	1,460	(525)	-57%	590	N/A
211-311-571.001	UTILITIES	99,801	80,000	80,000	77,350	68,000	(22,451)	-22%	(12,000)	N/A
211-311-577.001	LAKE COUNTY SEWER	1,734,363			1,634,032		(100,331)	-6%	0	N/A
211-311-929.001	MISCELLANEOUS EXPENSE	2,207				1,000	(2,207)	-100%	1,000	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(2,108,518)	(435,547)	(435,547)	(2,025,427)	(450,667)	83,091	-4%	(15,120)	N/A
COMMODITIES										
211-311-612.004	EQUIPMENT MAINTENANCE/RENTAL	16,612	30,600	30,600	27,617	25,000	11,005	66%	(5,600)	N/A
211-311-615.001	WATER METER REPLACEMENT	26,463	25,600	25,600	24,957	25,600	(1,506)	-6%	0	N/A
211-311-615.002	WATER SUPPLY MAINT	61,589	88,710	88,710	64,580	90,150	2,991	5%	1,440	N/A
211-311-651.001	OFFICE SUPPLIES	1,781	2,300	2,300	1,812	1,800	31	2%	(500)	N/A
211-311-651.002	SAFETY EQUIPMENT	1,160	3,000	3,000	1,717	6,500	557	48%	3,500	N/A
211-311-651.003	MEDICAL SUPPLIES		50	50		50				N/A
211-311-652.001	OPERATING SUPPLIES	2,848	2,750	2,750	2,244	39,000	(604)	-21%	36,250	N/A
211-311-654.001	JANITORIAL SUPPLIES	1,798	2,000	2,000	1,928	2,000	130	7%	0	N/A
211-311-655.001	FUEL/OIL	22,248	28,300	28,300	18,847	21,900	(3,401)	-15%	(6,400)	N/A
211-311-685.001	EQUIPMENT PURCHASE	11,235	12,330	12,330	5,951	18,050	(5,284)	-47%	5,720	N/A
211-311-685.002	VEHICLE ACCESSORIES	430	500	500	16	1,000	(414)	-96%	500	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(146,164)	(196,140)	(196,140)	(149,669)	(231,050)	(3,505)	2%	(34,910)	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
NET OF REVENUES/APPROPRIATIONS - 311-PUBLIC WORKS		(3,074,339)	(1,531,472)	(1,531,472)	(3,009,993)	(1,464,848)	64,346	-2%	66,624	N/A
Dept 912-TRANSFERS OUT AND OTHER USES										
TRANSFERS OUT										
211-912-999.110	TRANSFERS OUT	777,290	821,716	821,716	821,716	1,302,614	44,426	6%	480,898	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT		(777,290)	(821,716)	(821,716)	(821,716)	(1,302,614)	(44,426)	6%	(480,898)	N/A
NET OF REVENUES/APPROPRIATIONS - 912-TRANSFERS OUT AND OTHER USES		(777,290)	(821,716)	(821,716)	(821,716)	(1,302,614)	(44,426)	6%	(480,898)	N/A
ESTIMATED REVENUES - FUND 211		6,224,827	4,838,155	4,838,155	6,185,950	5,043,380	(38,877)	-1%	205,225	N/A
APPROPRIATIONS - FUND 211		6,757,343	4,838,155	4,838,155	6,919,805	5,043,380	162,462	2%	205,225	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 211		(532,516)			(733,855)		(201,339)	38%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Fund 212 - WATERMAIN CAPITAL PROJECTS										N/A
Dept 000-GENERAL										
INTERGOVERNMENTAL REVENUE										
212-000-334.002	GRANT REVENUE	75,888	10,000	10,000	10,117		(65,771)	-87%	(10,000)	N/A
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL REVENUE		75,888	10,000	10,000	10,117		(65,771)	-87%	(10,000)	N/A
MISCELLANEOUS REVENUES										
212-000-361.001	INTEREST INCOME				4					N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES					4					N/A
CHARGES FOR SERVICES										
212-000-344.010	SEWER TAP IN FEE	26,654			17,725		(8,929)	-33%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SERVICES		26,654			17,725		(8,929)	-33%	0	N/A
OTHER FINANCING SOURCES										
212-000-393.002	BOND/LOAN PROCEEDS					2,000,000				N/A
212-000-399.001	USE OF RESERVED BALANCES		1,146,400	1,146,400		701,400				N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES			1,146,400	1,146,400		2,701,400				N/A
TRANSFERS IN										
212-000-391.221	TRANSFER FROM F11	266,040	169,650	169,650	169,650	519,650	(96,390)	-36%	350,000	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN		266,040	169,650	169,650	169,650	519,650	(96,390)	-36%	350,000	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		368,582	1,326,050	1,326,050	197,496	3,221,050	(171,086)	-46%	1,895,000	N/A
Dept 711-MAJOR GOVERNMENTAL CAPITAL OUTLAY										
CONTRACTUAL SERVICES										
212-711-532.001	ENGINEERING					229,000				N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES						(229,000)				N/A
COMMODITIES										
212-711-615.001	WATER METER REPLACEMENT	25,000	25,000	25,000	24,957	25,000	(43)	0%	0	N/A
NET OF REVENUES/APPROPRIATIONS - COMMODITIES		(25,000)	(25,000)	(25,000)	(24,957)	(25,000)	43	0%	0	N/A
FINANCING EXPENSES										
212-711-711.001	PRINCIPAL		131,512	131,512		137,799				N/A
212-711-721.001	INTEREST EXPENSE	41,366	38,138	38,138	38,139	31,851	(3,227)	-8%	(6,287)	N/A
NET OF REVENUES/APPROPRIATIONS - FINANCING EXPENSES		(41,366)	(169,650)	(169,650)	(38,139)	(169,650)	3,227	-8%	0	N/A

CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
212-711-830.004	MACHINERY & EQUIPMENT		30,000	30,000	15,140					N/A
212-711-851.001	WATERMAINS		1,101,400	1,101,400	1,528	2,511,400				N/A
212-711-851.004	WATER TOWER IMPROVEMENTS					286,000				N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY			(1,131,400)	(1,131,400)	(16,668)	(2,797,400)				N/A
NET OF REVENUES/APPROPRIATIONS - 711-MAJOR GOVERNMENTAL CAPITAL		(66,366)	(1,326,050)	(1,326,050)	(79,764)	(3,221,050)	(13,398)	20%	(1,895,000)	N/A
ESTIMATED REVENUES - FUND 212		368,582	1,326,050	1,326,050	197,496	3,221,050	(171,086)	-46%	1,895,000	N/A
APPROPRIATIONS - FUND 212		66,366	1,326,050	1,326,050	79,764	3,221,050	13,398	20%	1,895,000	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 212		302,216			117,732		(184,484)	-61%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Fund 213 - SEWER CAPITAL FUND										N/A
Dept 000-GENERAL										
OTHER FINANCING SOURCES										
213-000-399.001	USE OF RESERVED BALANCES					117,971				N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES						117,971				N/A
TRANSFERS IN										
213-000-391.221	TRANSFER FROM F11	275,000	377,450	377,450	377,450	377,450	102,450	37%	0	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN		275,000	377,450	377,450	377,450	377,450	102,450	37%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		275,000	377,450	377,450	377,450	495,421	102,450	37%	117,971	N/A
Dept 711-MAJOR GOVERNMENTAL CAPITAL OUTLAY										
CONTRACTUAL SERVICES										
213-711-532.001	ENGINEERING		17,700	17,700	4,422	30,000				N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES			(17,700)	(17,700)	(4,422)	(30,000)				N/A
CAPITAL OUTLAY										
213-711-852.001	SANITARY SEWER LINING	495,372	359,750	359,750	64,560	465,421	(430,812)	-87%	105,671	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(495,372)	(359,750)	(359,750)	(64,560)	(465,421)	430,812	-87%	(105,671)	N/A
NET OF REVENUES/APPROPRIATIONS - 711-MAJOR GOVERNMENTAL CAPITAL		(495,372)	(377,450)	(377,450)	(68,982)	(495,421)	426,390	-86%	(117,971)	N/A
ESTIMATED REVENUES - FUND 213		275,000	377,450	377,450	377,450	495,421	102,450	37%	117,971	N/A
APPROPRIATIONS - FUND 213		495,372	377,450	377,450	68,982	495,421	(426,390)	-86%	117,971	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 213		(220,372)			308,468		528,840	-240%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
Fund 221 - RISK MANAGEMENT FUND										N/A
Dept 000-GENERAL										
OTHER FINANCING SOURCES										
221-000-396.001	CLAIMS REIMBURSEMENTS	89,242	5,000	5,000	176,058	5,000	86,816	97%	0	N/A
221-000-399.001	USE OF RESERVED BALANCES					315,000				N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES		89,242	5,000	5,000	176,058	320,000	86,816	97%	315,000	N/A
TRANSFERS IN										
221-000-391.111	TRANSFER IN	445,050	1,136,303	1,136,303	1,136,303	525,471	691,253	155%	(610,832)	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN		445,050	1,136,303	1,136,303	1,136,303	525,471	691,253	155%	(610,832)	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		534,292	1,141,303	1,141,303	1,312,361	845,471	778,069	146%	(295,832)	N/A
Dept 139-FINANCING AND INSURANCE										
SALARIES & BENEFITS										
221-139-454.001	WORKERS COMPENSATION PREMIUM	148,893	108,150	108,150	311,488	162,318	162,595	109%	54,168	N/A
221-139-454.002	WORK COMP CLAIMS EXPENSE	7,380	780,500	780,500	505,401	430,500	498,021	6748%	(350,000)	N/A
NET OF REVENUES/APPROPRIATIONS - SALARIES & BENEFITS		(156,273)	(888,650)	(888,650)	(816,889)	(592,818)	(660,616)	423%	295,832	N/A
CONTRACTUAL SERVICES										
221-139-591.001	LIABILITY INSURANCE	213,064	222,653	222,653	221,030	222,653	7,966	4%	0	N/A
221-139-591.002	LIABILITY CLAIMS EXPENSE	1,051,947	30,000	30,000	80,248	30,000	(971,699)	-92%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES		(1,265,011)	(252,653)	(252,653)	(301,278)	(252,653)	963,733	-76%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 139-FINANCING AND INSURANCE		(1,421,284)	(1,141,303)	(1,141,303)	(1,118,167)	(845,471)	303,117	-21%	295,832	N/A
ESTIMATED REVENUES - FUND 221		534,292	1,141,303	1,141,303	1,312,361	845,471	778,069	146%	(295,832)	N/A
APPROPRIATIONS - FUND 221		1,421,284	1,141,303	1,141,303	1,118,167	845,471	(303,117)	-21%	(295,832)	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 221		(886,992)			194,194		1,081,186	-122%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
Fund 222 - EQUIPMENT REPLACEMENT FUND										N/A
Dept 000-GENERAL										
MISCELLANEOUS REVENUES										
222-000-361.001	INTEREST INCOME	41			241		200	488%	0	N/A
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUES		41			241		200	488%	0	N/A
OTHER FINANCING SOURCES										
222-000-392.001	PROPERTY SALE	1,941	17,012	17,012	12,122	12,000	10,181	525%	(5,012)	N/A
NET OF REVENUES/APPROPRIATIONS - OTHER FINANCING SOURCES		1,941	17,012	17,012	12,122	12,000	10,181	525%	(5,012)	N/A
TRANSFERS IN										
222-000-391.111	TRANSFER IN	475,000	578,424	578,424	578,424	529,227	103,424	22%	(49,197)	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN		475,000	578,424	578,424	578,424	529,227	103,424	22%	(49,197)	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		476,982	595,436	595,436	590,787	541,227	113,805	24%	(54,209)	N/A
Dept 131-FINANCE										
CAPITAL OUTLAY										
222-131-830.003	COMPUTER SOFTWARE & HARDWARE	309,567	178,125	178,125	113,061	105,125	(196,506)	-63%	(73,000)	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(309,567)	(178,125)	(178,125)	(113,061)	(105,125)	196,506	-63%	73,000	N/A
UNCLASSIFIED										
222-131-393.003	LEASE PROCEEDS	129,654					(129,654)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - Unclassified		129,654					(129,654)	-100%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 131-FINANCE		(179,913)	(178,125)	(178,125)	(113,061)	(105,125)	66,852	-37%	73,000	N/A
Dept 210-POLICE										
CAPITAL OUTLAY										
222-210-830.003	COMPUTER SOFTWARE & HARDWARE					30,062				N/A
222-210-830.004	MACHINERY & EQUIPMENT	6,688					(6,688)	-100%	0	N/A
222-210-840.001	VEHICLES	176,761	185,586	185,586	110,906	185,586	(65,855)	-37%	0	N/A
222-210-840.002	VEHICLE & EQUIPMENT LEASE	25,585	33,690	33,690	3,996	33,690	(21,589)	-84%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(209,034)	(219,276)	(219,276)	(114,902)	(249,338)	94,132	-45%	(30,062)	N/A
NET OF REVENUES/APPROPRIATIONS - 210-POLICE		(209,034)	(219,276)	(219,276)	(114,902)	(249,338)	94,132	-45%	(30,062)	N/A
Dept 311-PUBLIC WORKS										
CAPITAL OUTLAY										
222-311-830.004	MACHINERY & EQUIPMENT	11,042					(11,042)	-100%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	Change (%)
222-311-840.001	VEHICLES	129,654	130,500	130,500		119,229	(129,654)	-100%	(11,271)	N/A
222-311-840.002	VEHICLE & EQUIPMENT LEASE	27,248	60,000	60,000	6,949	60,000	(20,299)	-74%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(167,944)	(190,500)	(190,500)	(6,949)	(179,229)	160,995	-96%	11,271	N/A
NET OF REVENUES/APPROPRIATIONS - 311-PUBLIC WORKS		(167,944)	(190,500)	(190,500)	(6,949)	(179,229)	160,995	-96%	11,271	N/A
Dept 611-ECONOMIC DEVELOPMENT										
CAPITAL OUTLAY										
222-611-840.002	VEHICLE & EQUIPMENT LEASE	7,275	7,535	7,535	4,560	7,535	(2,715)	-37%	0	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(7,275)	(7,535)	(7,535)	(4,560)	(7,535)	2,715	-37%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 611-ECONOMIC DEVELOPMENT		(7,275)	(7,535)	(7,535)	(4,560)	(7,535)	2,715	-37%	0	N/A
Dept 812-OTHER DEBT										
FINANCING EXPENSES										
222-812-711.001	PRINCIPAL				38,449					N/A
222-812-721.001	INTEREST EXPENSE	1,124			4,233		3,109	277%	0	N/A
NET OF REVENUES/APPROPRIATIONS - FINANCING EXPENSES		(1,124)			(42,682)		(41,558)	3697%	0	N/A
NET OF REVENUES/APPROPRIATIONS - 812-OTHER DEBT		(1,124)			(42,682)		(41,558)	3697%	0	N/A
ESTIMATED REVENUES - FUND 222		606,636	595,436	595,436	590,787	541,227	(15,849)	-3%	(54,209)	N/A
APPROPRIATIONS - FUND 222		694,944	595,436	595,436	282,154	541,227	(412,790)	-59%	(54,209)	N/A
NET OF REVENUES/APPROPRIATIONS - FUND 222		(88,308)			308,633		396,941	-449%	0	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
Fund 223 - ASSET REPLACEMENT & DEPRECIATION FUND										N/A
Dept 000-GENERAL										
TRANSFERS IN										
223-000-391.111	TRANSFER IN					331,980	0	N/A	331,980	N/A
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN						331,980	0	N/A	331,980	N/A
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL						331,980	0	N/A	331,980	N/A
Dept 139-FINANCING AND INSURANCE										
CAPITAL OUTLAY										
223-139-955.001	RESERVE FOR FUND BALANCE					96,660	0	N/A	96,660	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY						(96,660)	0	N/A	96,660	N/A
NET OF REVENUES/APPROPRIATIONS - 139-FINANCING AND INSURANCE						(96,660)	0	N/A	96,660	N/A
Dept 210-POLICE										
CAPITAL OUTLAY										
223-210-820.003	BUILDING IMPROVEMENTS					25,000	0	N/A	25,000	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY						(25,000)	0	N/A	25,000	N/A
NET OF REVENUES/APPROPRIATIONS - 210-POLICE						(25,000)	0	N/A	25,000	N/A
Dept 311-PUBLIC WORKS										
CAPITAL OUTLAY										
223-311-820.003	BUILDING IMPROVEMENTS					48,000	0	N/A	48,000	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY						(48,000)	0	N/A	48,000	N/A
NET OF REVENUES/APPROPRIATIONS - 311-PUBLIC WORKS						(48,000)	0	N/A	48,000	N/A
Dept 331-METRA										
CAPITAL OUTLAY										
223-331-861.002	PARKING LOT IMPROVEMENTS					13,000	0	N/A	13,000	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY						(13,000)	0	N/A	13,000	N/A
NET OF REVENUES/APPROPRIATIONS - 331-METRA						(13,000)	0	N/A	13,000	N/A
Dept 411-WATER & SEWER										
CAPITAL OUTLAY										
223-411-955.001	RESERVE FOR FUND BALANCE					117,660	0	N/A	117,660	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY						(117,660)	0	N/A	117,660	N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
NET OF REVENUES/APPROPRIATIONS - 411-WATER & SEWER						(117,660)	0	N/A	117,660	N/A
Dept 511-CIVIC CENTER ADMINISTRATION										
CAPITAL OUTLAY										
223-511-861.002	PARKING LOT IMPROVEMENTS					12,000	0	N/A	12,000	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY						(12,000)	0	N/A	12,000	N/A
NET OF REVENUES/APPROPRIATIONS - 511-CIVIC CENTER ADMINISTRATION						(12,000)	0	N/A	12,000	N/A
Dept 711-MAJOR GOVERNMENTAL CAPITAL OUTLAY										
CAPITAL OUTLAY										
223-711-820.003	BUILDING IMPROVEMENTS					19,660	0	N/A	19,660	N/A
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY						(19,660)	0	N/A	19,660	N/A
NET OF REVENUES/APPROPRIATIONS - 711-MAJOR GOVERNMENTAL CAPITAL OUTLAY						(19,660)	0	N/A	19,660	N/A
ESTIMATED REVENUES - FUND 223						331,980				N/A
APPROPRIATIONS - FUND 223						331,980				N/A
NET OF REVENUES/APPROPRIATIONS - FUND 223										N/A

GL NUMBER	DESCRIPTION	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED BUDGET	FY2016 ACTUAL	FY2017 BUDGET	FY2016 ACTUAL VS FY2015 ACTUAL Change ($)	FY2016 ACTUAL VS FY2015 ACTUAL Change (%)	FY2017 BUDGET VS FY2016 AMENDED Change ($)	FY2017 BUDGET VS FY2016 AMENDED Change (%)
ESTIMATED REVENUES - ALL FUNDS		25,653,328	31,239,859	36,639,308	36,964,436	34,216,813	11,311,108	44%	(2,422,495)	N/A
APPROPRIATIONS - ALL FUNDS		26,275,816	31,239,859	36,639,308	31,823,718	34,216,813	5,547,902	21%	(2,422,495)	N/A
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(622,488)			5,140,718		5,763,206	-926%	0	N/A

Outstanding Debt

General Obligation Debt

Under the 1970 Illinois Constitution, there is no legal debt limit for home rule municipalities except as set by the General Assembly. If the Village were subject to such a limitation, outstanding indebtedness could not exceed 8.625% of equalized assessed valuation. Currently, the Village's direct bonded debt of $ 18,505,000 represents 6.37% of the Village's equalized assessed valuation of $290,378,658.

	2016B Refunding (2006) $2,265,000 131-Debt Service				2016A $5,000,000 142-Bond Funded Capital Project				2012 Refunding (2004 & 2004a) $5,135,000 70-Debt Service HRST, Utility Tax			
	Balance	Principal	Interest	Total P&I	Balance	Principal	Interest	Total P&I	Balance	Principal	Interest	Total P&I
FY2016	2,265,000.00				5,000,000.00				4,330,000.00	490,000.00	102,472.50	592,472.50
FY2017	2,055,000.00	210,000.00	54,730.56	264,730.56	4,705,000.00	295,000.00	139,622.22	434,622.22	3,830,000.00	500,000.00	92,672.50	592,672.50
FY2018	1,850,000.00	205,000.00	60,400.00	265,400.00	4,430,000.00	275,000.00	158,900.00	433,900.00	3,320,000.00	510,000.00	82,672.50	592,672.50
FY2019	1,640,000.00	210,000.00	56,300.00	266,300.00	4,145,000.00	285,000.00	153,400.00	438,400.00	2,795,000.00	525,000.00	72,472.50	597,472.50
FY2020	1,425,000.00	215,000.00	52,100.00	267,100.00	3,855,000.00	290,000.00	147,700.00	437,700.00	2,260,000.00	535,000.00	61,972.50	596,972.50
FY2021	1,210,000.00	215,000.00	47,800.00	262,800.00	3,560,000.00	295,000.00	141,900.00	436,900.00	1,720,000.00	540,000.00	51,272.50	591,272.50
FY2022	980,000.00	230,000.00	41,350.00	271,350.00	3,255,000.00	305,000.00	133,050.00	438,050.00	1,165,000.00	555,000.00	40,472.50	595,472.50
FY2023	745,000.00	235,000.00	34,450.00	269,450.00	2,945,000.00	310,000.00	123,900.00	433,900.00	590,000.00	575,000.00	28,262.50	603,262.50
FY2024	505,000.00	240,000.00	27,400.00	267,400.00	2,625,000.00	320,000.00	114,600.00	434,600.00	-	590,000.00	14,750.00	604,750.00
FY2025	260,000.00	245,000.00	20,200.00	265,200.00	2,295,000.00	330,000.00	105,000.00	435,000.00				
FY2026	-	260,000.00	10,400.00	270,400.00	1,950,000.00	345,000.00	91,800.00	436,800.00				
FY2027					1,590,000.00	360,000.00	78,000.00	438,000.00				
FY2028					1,215,000.00	375,000.00	63,600.00	438,600.00				
FY2029					825,000.00	390,000.00	48,600.00	438,600.00				
FY2030					420,000.00	405,000.00	33,000.00	438,000.00				
FY2031					-	420,000.00	16,800.00	436,800.00				

2011 Refunding (2001) $3,815,000 70-Debt Service HRST, Utility Tax				2006 $3,635,000 70-Debt Service HRST, Utility Tax				Gross of Fed Credit 2009 BABS (North Side) $3,695,000 21-Motor Fuel Tax MFT			
Balance	Principal	Interest	Total P&I	Balance	Principal	Interest	Total P&I	Balance	Principal	Interest	Total P&I
2,380,000.00	355,000.00	96,675.00	451,675.00	-	185,000.00	106,992.50	291,992.50	2,150,000.00	225,000.00	117,312.50	342,312.50
2,015,000.00	365,000.00	87,800.00	452,800.00					1,915,000.00	235,000.00	107,187.50	342,187.50
1,640,000.00	375,000.00	76,850.00	451,850.00					1,675,000.00	240,000.00	96,025.00	336,025.00
1,255,000.00	385,000.00	65,600.00	450,600.00					1,425,000.00	250,000.00	84,625.00	334,625.00
855,000.00	400,000.00	50,200.00	450,200.00					1,165,000.00	260,000.00	72,750.00	332,750.00
435,000.00	420,000.00	34,200.00	454,200.00					890,000.00	275,000.00	59,750.00	334,750.00
-	435,000.00	17,400.00	452,400.00					605,000.00	285,000.00	46,000.00	331,000.00
-	-	-	-					310,000.00	295,000.00	31,393.76	326,393.76
-	-	-	-					-	310,000.00	16,275.00	326,275.00
-	-	-	-					-	-	-	-
-	-	-	-					-	-	-	-
-	-	-	-					-	-	-	-
-	-	-	-					-	-	-	-
-	-	-	-					-	-	-	-
-	-	-	-					-	-	-	-
-	-	-	-					-	-	-	-

Gross of Fed Credit 2010 RZ (S/SW Side) $3,000,000 70-Debt Service HRST, Utility Tax				Total G.O. Debt Service Obligations			
Balance	Principal	Interest	Total P&I	Balance 4/30	Principal	Interest	Total P&I
2,380,000.00	130,000.00	130,650.00	260,650.00	18,505,000.00	1,385,000.00	554,102.50	1,939,102.50
2,250,000.00	130,000.00	126,425.00	256,425.00	16,770,000.00	1,735,000.00	608,437.78	2,343,437.78
2,115,000.00	135,000.00	121,810.00	256,810.00	15,030,000.00	1,740,000.00	596,657.50	2,336,657.50
1,980,000.00	135,000.00	116,140.00	251,140.00	13,240,000.00	1,790,000.00	548,537.50	2,338,537.50
1,840,000.00	140,000.00	110,267.50	250,267.50	11,400,000.00	1,840,000.00	494,990.00	2,334,990.00
1,695,000.00	145,000.00	103,827.50	248,827.50	9,510,000.00	1,890,000.00	438,750.00	2,328,750.00
1,545,000.00	150,000.00	96,650.00	246,650.00	7,550,000.00	1,960,000.00	374,922.50	2,334,922.50
1,395,000.00	150,000.00	89,225.00	239,225.00	5,985,000.00	1,565,000.00	307,231.26	1,872,231.26
1,240,000.00	155,000.00	81,125.00	236,125.00	4,370,000.00	1,615,000.00	254,150.00	1,869,150.00
1,080,000.00	160,000.00	72,755.00	232,755.00	3,635,000.00	735,000.00	197,955.00	932,955.00
915,000.00	165,000.00	63,795.00	228,795.00	2,865,000.00	770,000.00	165,995.00	935,995.00
745,000.00	170,000.00	54,555.00	224,555.00	2,335,000.00	530,000.00	132,555.00	662,555.00
570,000.00	175,000.00	44,525.00	219,525.00	1,785,000.00	550,000.00	108,125.00	658,125.00
385,000.00	185,000.00	34,200.00	219,200.00	1,210,000.00	575,000.00	82,800.00	657,800.00
195,000.00	190,000.00	23,100.00	213,100.00	615,000.00	595,000.00	56,100.00	651,100.00
-	195,000.00	11,700.00	206,700.00	-	615,000.00	28,500.00	643,500.00

Other Debt

Long-Term Loan Debt Service Obligations by Issue				
Series	**2005 IEPA Water Tower - 2.5%**			
Amount	**$2,603,807**			
Fund	**12-W&S Capital**			
Funding Source	**Water Revenues**			
	Balance	**Principal**	**Interest**	**Total P&I**
FY2016	1,426,697.87	131,511.60	38,138.40	169,650.00
FY2017	1,291,877.92	134,819.95	34,830.05	169,650.00
FY2018	1,153,666.41	138,211.51	31,438.49	169,650.00
FY2019	1,011,978.02	141,688.39	27,961.61	169,650.00
FY2020	866,725.28	145,252.74	24,397.26	169,650.00
FY2021	717,818.53	148,906.75	20,743.25	169,650.00
FY2022	565,165.84	152,652.69	16,997.31	169,650.00
FY2023	408,672.98	156,492.86	13,157.14	169,650.00
FY2024	248,243.34	160,429.64	9,220.36	169,650.00
FY2025	83,777.90	164,465.44	5,184.56	169,650.00
FY2026	-	83,777.90	1,047.10	84,825.00

Village Profile

General Description

The Village is a home rule municipality under Illinois law, by virtue of the 2000 U.S. Census. The Village is located approximately 53 miles northwest of Chicago and encompasses approximately 5.10 square miles of which 5.0 square miles are land and 0.1 square mile is water. The Village is bordered generally by the Village of Lake Villa to the north, the Village of Grayslake to the east, the Village of Round Lake Park to the south, the Village of Round Lake to the southwest, the Village of Round Lake Heights to the west, and unincorporated land to the northeast, southeast, and west. The Village is located approximately six (6) miles west of the Tri-State Tollway (Interstate 94). Commuter rail service is provided by METRA (the North Central Line) with a rail station located in Round Lake Beach.

Gas service for the Village is provided by Nicor and North Shore Gas. Exelon provides electric service. The Village purchases Lake Michigan water from the Central Lake County Joint Action Water Agency (C.L.C.J.A.W.A). The Village has an agreement with Lake County Public Works to process wastewater through its Sanitary Sewage Treatment Services. Sewage is collected through Village mains, transported through transmission lines and treated at the Fox Lake sewage plant.

Recreational opportunities are provided by the Round Lake Area Park District. Library service is provided by the Round Lake Area Library District, the Lake Villa Public Library District, and the Grayslake Area Public Library District. Fire protection is provided by the following districts: Greater Round Lake Fire Protection District, Grayslake Fire Protection District, and Lake Villa Township Fire Protection District.

The Village is served by Elementary School District Numbers 38, 41, 46, and 50; High School District Numbers 124 and 127; and Unit School District Number 116. The Village is served by Community College District Number 532 (College of Lake County).
Condell Immediate Care Center is located within the Village; Advocate Condell Medical Center in Libertyville is located approximately ten (10) miles from the Village.

History

In 1930, land developer L. B. Harris noticed that only a small portion of Round Lake's shoreline had been built up since the coming of the railroad in 1930. The lake's reputation as a resort area convinced him that the west side of the lake could be profitably developed, even during the Great Depression. Blue-collar Chicagoans found the development attractive and residents voted to incorporate in January 1937. Round Lake Beach's population ballooned as returning World War II servicemen deserted Chicago for a suburban setting. In the 1970's, the commercial area along Rollins Road emerged. By the mid-1990's, area growth was so strong that Metra, which directs Chicago metropolitan rail commuter activity, added commuter passenger service to the Wisconsin Central freight line which passes along the eastern edge of Round Lake Beach. *(Source: Encyclopedia of Chicago)*

Type of Government

The Village President (Mayor) is the chief executive officer of the Village and is elected for a four-year term. The six trustees of the Village Board are elected at large to serve four-year, overlapping terms and may be elected for an infinite number of terms. The Village Board is the legislative body of the government and determines all matters of Village policy, approves all Village ordinances and resolutions, and adopts the annual Village budget. The Village Clerk is elected at large for a four-year term and is the recording officer of the Village. The Village Administrator and Village staff are responsible to the Mayor and Village Board for the administration of all activities, functions, and programs of the Village in accordance with State law and the policies and guidelines adopted by the Village Board.

Facilities: Village Hall, 1937 N. Municipal Way
Police Department, 1947 N. Municipal Way
Public Works, 911 Lotus
Metra Train Station, 680 E. Mallard Creek Dr.
Cultural and Civic Center, 2007 Civic Center Way

Population Trend:
2015: 27,852 (U.S. Census Bureau 2015 Population Estimate)
2010: 28,175 (U.S. Census Bureau Census 2010)
2007: 27,959 (U.S. Census Bureau 2007 Population Estimate)
2000: 25,859 (U.S. Census Bureau Census 2000)
1990: 16,434 (U.S. Census Bureau Census 1990)
1960: 5,011 (U.S. Census Bureau Census 1960)

Data Profile*:
Average Household Size: 3.46
Median Age: 30.2
Total Housing Units: 8,587
Median Household Income: $61,159
Per Capita Income: $19,978

* Source U.S. Census Bureau: State and County QuickFacts. Data derived from Population Estimates, American Community Survey, Census of Population and Housing, County Business Patterns, Economic Census, Survey of Business Owners, Building Permits, Consolidated Federal Funds Report, Census of Governments

Glossary of Terms

This budget document contains financial, accounting, and budgetary terms that may not be familiar to all readers. A glossary is provided to assist readers in understanding the information in this document.

Accrual Basis of Accounting – Revenues are recognized in the accounting period in which they are earned while expenses are recognized when the related liability occurs.

Assessed Valuation – A value that is assessed on real or personal property for use as a basis for levying property taxes. Property values are assessed by the County Assessor.

Assets – Property owned by the Village that has a monetary value.

Authorized Position – Employee positions, which are authorized in the adopted budget, to be filled during the year.

Bond – A written promise to pay an amount of money on a specific date at a specific interest rate. The interest rates and schedule of principal repayment are detailed in a bond ordinance. Bonds are most frequently issued to fund capital projects (e.g., buildings, streets, etc.).

Budget – The annual process which documents the financial sources and uses of funds which will be used to carry out Village services and annual policy directives of the Mayor and Board of Trustees. Illinois State statute requires that the Village approve an annual budget that sets the legal spending limits for the Village.

Balanced Budget – A budget in which estimated revenues equal estimated expenditures.

Capital Improvement Project – A major construction, acquisition, or renovation activity which adds value to or increases the useful life of a government's physical assets.

Capital Projects Fund – This type of fund is used to track and account for the revenues and expenditures associated with capital improvement projects.

Cash Basis Accounting - A major accounting method that recognizes revenues and expenses at the time physical cash is actually received or paid out.

Contractual Services – Services rendered to Village departments by private individuals, companies or other government agencies.

Debt Service Fund – Monies that are set aside to pay the principal and interest payments on debt obligations are isolated in this type of fund.

Deficit – The excess of liabilities over assets or expenditures over revenues.

Department – A major administrative division of the Village with management responsibility for an operation or group of related operations within a functional area.

Depreciation – The process of estimating and recording lost usefulness, expired useful life, or diminishment of service from a fixed asset that cannot or will not be restored and that will be replaced.

Discretionary Expense - Cost such as that of printing, advertising, preventive maintenance, etc. that can be eliminated or postponed without disrupting operations in the short run.

Disbursement – Payment for goods or services.

Enterprise Fund – A governmental accounting fund in which services provided are funded and operated similarly to those of a private business. The fees or rates charged for the services are established to ensure that revenues are adequate to cover expenditures. This is the same as a Proprietary Fund.

Estimated Revenue – The amount of projected revenue to be collected during the fiscal year.

Expenditure – An outflow of funds paid or to be paid for an asset, good or service.

Fiduciary Fund – This type of fund is used when a governmental unit acts in a fiduciary capacity, such as a trustee or agent.

Financial Policies – General and specific guidelines by the Village Board that govern the financial practices and administration of the Village.

Fiscal Year – The time period designated by the Village signifying the beginning and ending dates for recording financial transaction. The Village of Round Lake Beach has specified May 1 to April 30 as its fiscal year.

Full-Time Equivalent (FTE) Position – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund – An accounting entity that records financial transactions for a specific set of government activities or functions.

Fund Accounting – A method of government accounting where resources are allocated to and accounted for in separate funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance – The difference between fund assets and fund liabilities. Changes in fund balance are the result of differences in revenues to expenditures.

General Fund – This fund accounts for most of the financial resources of the Village, including basic operating services such as police protection, economic development, public works, finance, and general administration.

General Obligation (GO) Bonds or Debt – Bonds that finance a variety of public projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing entity.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial reporting and accounting.

Governmental Fund – Fund type that is used to account for all or most of a government's general activities.

Grant – A contribution by a government or other organization to support a particular function.

Home-rule Municipality – Established by Article VII, section 6 of the 1970 Illinois Constitution, it grants the authority to exercise any power and perform any function pertaining to its government and affairs.

Illinois Municipal Retirement Fund (IMRF) – The retirement fund, established by the Illinois General Assembly, provides employees of local governments and school districts in Illinois with a system for the payment of retirement annuities, disability, and death benefits. Contributions based upon a percentage of wages are required of both the employer and employee.

Infrastructure – The basic physical systems of a government's populations, including roads, utilities, water, sewer, public buildings, communication systems, etc. These are considered essential for growth and development.

Levy – The process of imposing taxes, special assessments, or service charges for support of Village activities.

Modified Accrual Accounting – Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

Non-discretionary expenditure – Expenses that cannot be eliminated without impacting operations and/or services provided.

Operating Fund – Resources derived from recurring revenue sources used to finance ongoing operating expenditures (e.g., personnel, supplies, utilities, materials, etc.).

Operating Supplies/Expenses – Expenditures for goods and services that are required for department operations (e.g., telephone services, supplies, materials, etc.).

Projected Revenue or Projected Expense – Because the current fiscal year is not complete when the budget document is prepared, it is necessary to estimate or project the anticipate revenues and/or expenditures that will be received or expended by the end of the fiscal year.

Property Tax – Levied upon property according to the property's assessed value multiplied by the tax rate.

Proprietary Fund – Also known as Enterprise Funds, these funds are self-supported by user charges. The operations of these funds are accounted for similarly to comparable private businesses, in that a profit or loss is shown.

Revenue – An increase in assets of financial resources that did not increase or cancel a liability, represent repayment, or represent increase to contributed capital.

Reserve – That portion of a fund's balance that is reserved for a specific purpose.

Special Revenue Fund – This type of fund isolates the revenues received for a specific purpose. Usually, there is a statutory or legal required use for these funds.

Tax Increment Financing (TIF) – A tool to help local governments restore their most economically challenged areas, without having to tap into general funds or increase taxes, by utilizing the incremental tax revenue (difference between the property tax revenue generated before and after the TIF area was designated).

TIF Revenue Bonds – Debt that is secured only by the incremental revenue generated by the TIF District and not backed by the full faith and credit of the Village.

Utility Tax – Tax levied by the Village on customers of various utilities, such as electricity, telephone, and gas.

CONTACT INFORMATION

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Economic Development

1937 N. Municipal Way
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Fax: 847-201-7229
http://villageofroundlakebeach.com/155/Economic-Development

Finance Department

Finance Director Kevin Bueso
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http://villageofroundlakebeach.com/150/Finance-Department

Public Works

Public Works Director Scott Hilts
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Fax: 847-740-6030
http://villageofroundlakebeach.com/174/Public-Works

Police Department

Police Chief Dave Hare
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http://villageofroundlakebeach.com/180/Police-Department

Cultural & Civic Center

2007 Civic Center Way
Round Lake Beach, IL 60073
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http://www.rlbciviccenter.com/

ATTACHMENTS

Multi-Year Financial Forecast

Fiscal Years 2016 – 2021
Presented on September 15, 2014

Multi-Year Capital Plan

Fiscal Years 2016 – 2021
Presented on September 15, 2014

ATTACHMENT 1
Multi Year Financial Forecast

VILLAGE OF

ROUND LAKE BEACH

Illinois

Multi-Year Financial Forecast

Fiscal Years 2016 - 2021

(May 1, 2015 – April 30, 2021)

Prepared By: Finance Department

Presented: September 19, 2014

Planning	*Planning*	*Planning*	*Reporting*	*Reporting*	*Reporting*
Multi-Year Financial Forecast	Multi-Year Capital Plan	Annual Budget	Monthly Treasurer's Report	Annual Financial Report (Audit)	Popular Annual Financial Report

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Forecast Overview

Purpose

The Village of Round Lake Beach Multi-Year Financial Forecast (Forecast) is herein presented for the period May 1, 2016 through April 30, 2021. The purpose of the Forecast is to promote discussion and analysis regarding the impact of financial trends on the Village's strategic and capital planning processes. The Forecast is intended to be used as one of the many tools to assist Village leaders in the strategic planning process. The Forecast is prepared and discussed prior to the Annual Budget Process and presented as an appendix to the Annual Budget, as such the Forecast does not include all of the detail on revenues and expenditures otherwise found in the Annual Budget document.

Document Overview

The Forecast document includes the following sections;

Forecast Overview – This section provides background information on the purpose and methodologies used in the Forecast. Readers can also find detailed information on the funds and assumptions included in the Forecast.

Major Revenues – This section provides detail on forecasts for major revenues including sales tax, home rule sales tax, property tax, income and use taxes, utility taxes, water & sewer fees and motor fuel taxes..

Major Expenditures – This section provides detail on forecasts of major expenditures including salaries and benefits, liability & workers compensation insurance; debt service, dispatching services, legal expenses, vehicles & equipment and water supply expenses.

Financial Forecasts – This section provides forecasted revenue and expenditure statements for all funds included in the forecast.

Debt Forecast – This section includes information on the Village's current and anticipated General Obligation Debt.

Capital Funding Forecast – This section provides information regarding available funding for future capital projects.

Forecast Structure

The Forecast is presented for the Village's two main operating and related funds (General and Water & Sewer) and the Motor Fuel Tax Fund. Forecasts are presented individually for the General Fund and related funds due to the nature of shared resources used to support the activities contained in the funds. The Motor Fuel Tax Fund is included due to the relationship to funding capital and infrastructure programs, but does not share resources with the General Fund group or Water & Sewer Funds. The following graphic depicts those funds included in the Multi-Year Financial forecast.

General & Related Funds

- General Fund - 111
- Risk Management Fund - 221
- Equipment Replacement Fund - 222
- Debt Service Fund - 131
- General Capital Fund - 141

Water & Sewer Funds

- Water & Sewer Operating - 211
- Water Capital Fund - 212
- Sewer Capital Fund - 213

Motor Fuel Tax Fund

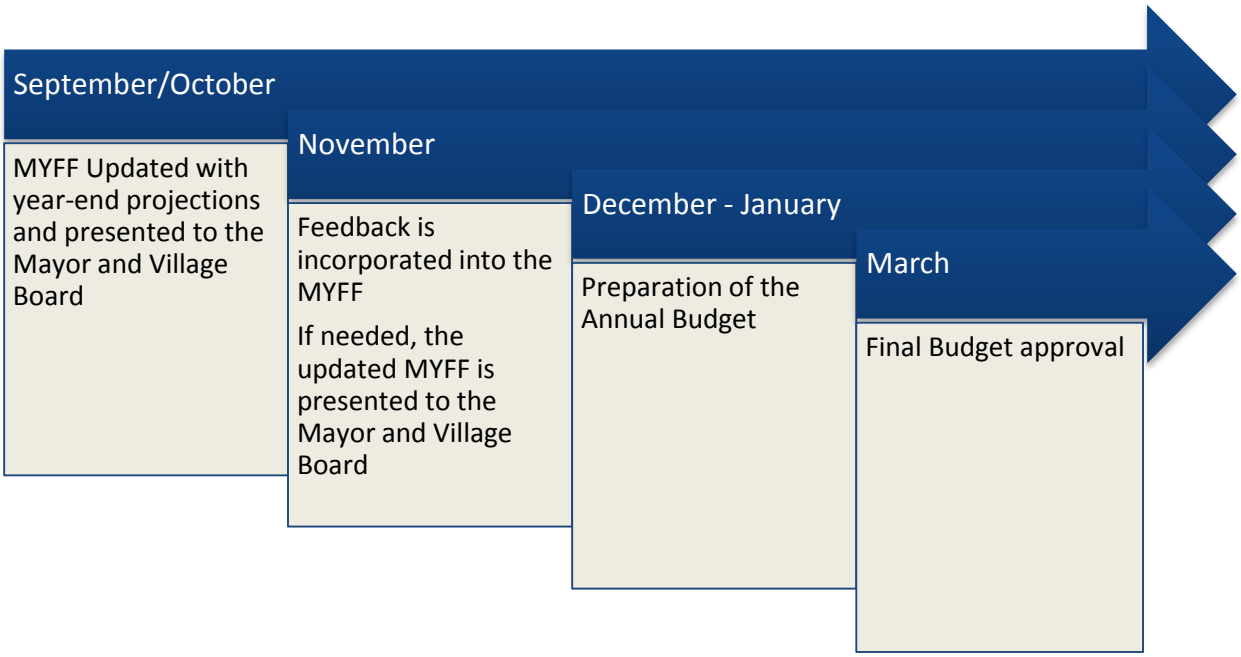
- Motor Fuel Tax Fund - 121

The Forecast is generally presented on a cash basis except where noted. Certain forecasts are presented with 5-years of history including the current budget, preliminary upcoming budget year and then forecasted 5-years out to give the reader historical perspective when reviewing projections. Major revenues are displayed in 3 scenarios, a conservative model, a baseline model and an aggressive model to show the range of potential changes in revenues. Major expenses are shown using only one model as they are more predictable and less influenced by outside factors. Many Village revenue streams are influenced by national and regional economic factors, and thus it is important for the readers of the Forecast to understand the figures are based on a range of assumptions and used to shape strategic financial and capital planning discussions.

The Forecast takes into account all available economic data available at the time of creation including but not limited to National, Regional and Local economic indicators such as commodity prices, economic reports, legislative changes, employment and housing statistics and local economic activity.

Forecast Process

The Financial Forecast is one part of the Village's strategic planning process. More information on this process can be found in the Financial Planning & Reporting Cycle section of the Annual Budget document. The Forecast is key to outlining the parameters for the upcoming budget preparation process. The forecasting process begins in September/October by updating current year end projections. A Forecast is then presented and discussed with the Village Board. Feedback from the discussion is incorporated into the Forecast and brought back to the Board for further discussion if needed. The Forecast is also presented as an appendix to the Annual Budget, this allows readers to understand the adjustments made to balance the budget from the initial Forecast projections. The graphic below outlines the forecasting process.



Key Assumptions

Inflation Factors

The Village uses the Consumer Price Index for All Urban Consumers as reported by the U.S. Department of Labor, Bureau of Labor Statistics as the base for inflationary increases. Rolling averages are used to smooth the effects of large fluctuations in sales tax, home rule sales tax and use tax. The averaging also reflects the lag between current conditions and the timing of the impact on the Village revenue stream.

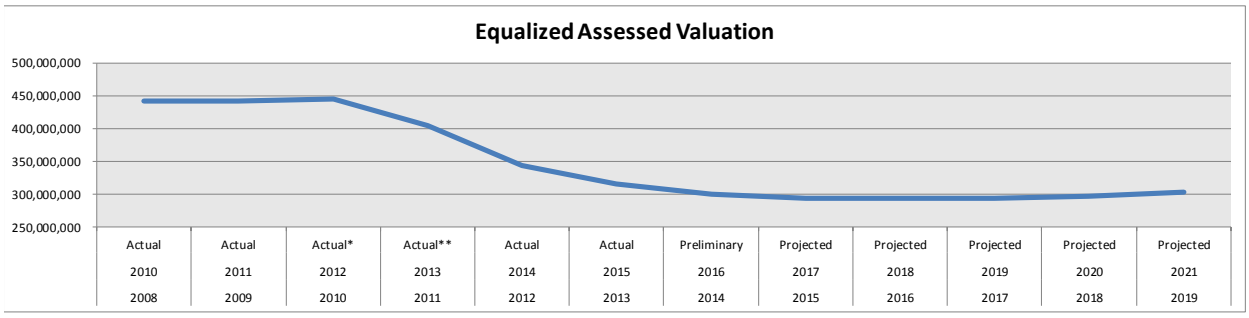
Description	CY2009 Actual	CY2010 Actual	CY2011 Actual	CY2012 Actual	CY2013 Actual	CY2014 Projected	CY2015 Projected	CY2016 Projected	CY2017 Projected	CY2018 Projected	CY2019 Projected	CY2020 Projected	CY2021 Projected
*Consumer Price Index - All Urban Consumers (USDL Bureau of Labor Statistics)													
Base CPI (Tax Cap)	2.70%	1.50%	3.00%	1.70%	1.50%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	3.00%
3-Year Rolling	2.30%	1.43%	2.40%	2.07%	2.07%	1.83%	2.03%	2.30%	2.30%	2.30%	2.30%	2.30%	2.53%
5-Year Rolling	2.56%	2.18%	2.28%	1.80%	2.08%	2.00%	2.16%	2.02%	2.14%	2.30%	2.30%	2.30%	2.44%
*Used to calculate the cap for non-home rule entities subject to the PTELL limit													
Equalized Assessed Valuation													
+/- from PY	-0.11%	0.53%	-9.13%	-14.86%	-8.32%	-5.00%	-2.00%	0.00%	0.00%	1.00%	2.00%	3.00%	3.00%
EAV	441,613,595	443,957,354	403,430,435	343,483,979	314,918,389	299,172,470	293,189,020	293,189,020	293,189,020	296,120,910	302,043,329	311,104,628	320,437,767

Sources:
USDOL, Bureau of Labor Statistics
Tax Levy Certifications

Equalized Assessed Valuation

Equalized Assessed Valuation (EAV) is the basis for the Village's property tax levy. The tax levy lags the fiscal year by 2 years. Therefore, the tax year 2013 levy will be collected in FY2015. The following chart depicts projected EAV by tax and fiscal year.

Tax Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	Actual	Actual	Actual*	Actual**	Actual	Actual	Preliminary	Projected	Projected	Projected	Projected	Projected
%Change	3.25%	-0.11%	0.53%	-9.13%	-14.86%	-8.32%	-5.00%	-2.00%	0.00%	0.00%	1.00%	2.00%
EAV	442,120,778	441,613,595	443,957,354	403,430,435	343,483,979	314,918,389	299,172,470	293,189,020	293,189,020	293,189,020	296,120,910	302,043,329



*Includes $17,921,187 of recovered TIF EAV
**Includes $14,180,342 of receovered TIF EAV

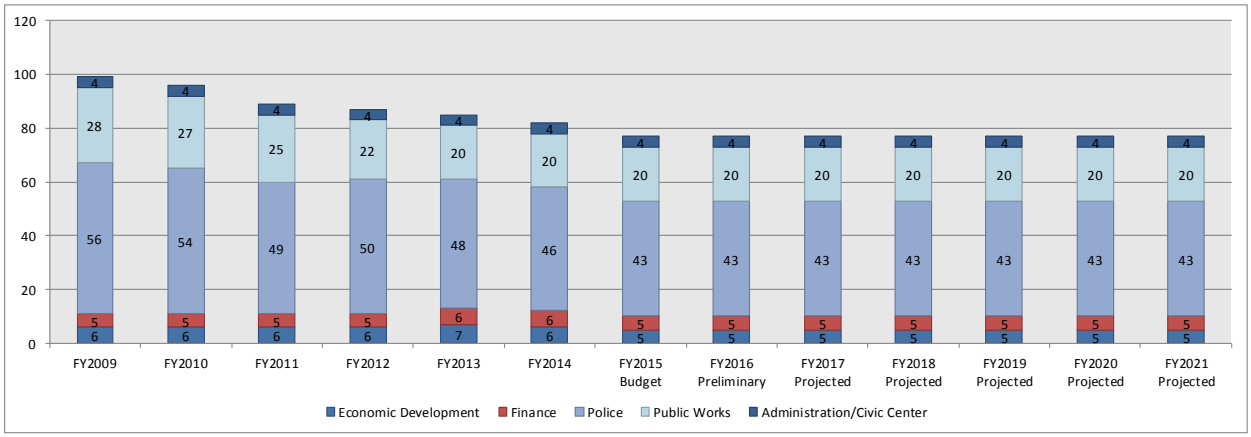
Personnel

Personnel costs account for a large majority of Village operating expenses. For purposes of forecasting personnel costs the following assumptions are used;

- Current staffing levels remain throughout the forecast period
- Fraternal Order of Police (FOP) employees retire following the 25th year of service
- Illinois Municipal Retirement Fund (IMRF) employees retire following the 30th year of service
- A cost of living increase of 2.5% throughout the forecast period
- No change in part-time personnel

The following chart depicts full time positions for the forecast period.

Department/Division/Position	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Administration/Civic Center	4	4	4	4	4	4	4	4	4	4	4	4	4
Economic Development	6	6	6	6	7	6	5	5	5	5	5	5	5
Finance	5	5	5	5	6	6	5	5	5	5	5	5	5
Police	56	54	49	50	48	46	43	43	43	43	43	43	43
Public Works	28	27	25	22	20	20	20	20	20	20	20	20	20
Total Full Time Employees	99	96	89	87	85	82	77	77	77	77	77	77	77



Major Revenues

Major Revenues Summary

The Village maintains a diverse revenue base to protect itself from fluctuations in any one major revenue source. Major revenues account for the main funding mechanism for the General Fund (111), Water & sewer Funds (211, 212, 213), Motor Fuel Tax Fund (121), Risk Management Fund (221), Equipment Replacement Fund (222), Debt Service Fund (131), and General Capital Fund (141). The Village prioritizes the use of unrestricted major revenue resources to ensure essential operations and debt service obligations can be met prior to funding capital. More information on major revenues can be found in the Major Revenues section of the Village's Annual Budget document. Further Detail on funding and expenditures for capital projects can be found in the Village's Multi-Year Capital Plan. Major revenue sources include;

- Sales Taxes
- Home Rule Sales Taxes
- Property Taxes
- Income and Use Taxes
- Utility Taxes
- Amusement Tax
- Motor Fuel Tax
- Water Charges & Fees
- Sewer Charges & Fees

In addition to these revenues, the Village also receives revenue from Interest Income, other Intergovernmental Revenues, Licensing & Permits, Charges for Service, and Fines & Penalties. Major general revenues (non-Water & Sewer) are forecasted using three models, conservative, baseline and aggressive. The Baseline model is intended to reflect inflationary growth, the Conservative model is intended to reflect projections missing inflationary growth estimates by a given percentage based on historical volatility, and the aggressive model reflects growth above inflation by a given percentage. The models also reflect "known" non-inflationary factors that may impact the particular revenue stream. Water & Sewer revenues are forecasted based on historical averages and codified rate adjustments. The Following charts summarize the forecast for all major general revenues using the three different scenarios.

Conservative Model

	Historical Data						Conservative Model						
Description	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Sales Tax	$3,108,023	$3,102,401	$3,321,053	$3,443,645	$3,453,605	$3,430,893	$3,400,000	$3,503,000	$3,858,000	$4,062,000	$4,155,000	$4,167,000	$4,185,000
HR Sales Tax	$1,086,898	$1,074,314	$1,153,875	$1,195,397	$1,203,832	$1,190,585	$1,190,000	$1,225,938	$1,350,248	$1,421,811	$1,454,513	$1,458,876	$1,465,296
Property Tax	$2,213,890	$2,347,661	$2,402,378	$2,410,688	$2,411,187	$2,411,258	$2,446,916	$2,459,150	$2,491,119	$2,523,504	$2,556,310	$2,589,542	$2,623,206
Income Tax	$2,277,287	$1,994,423	$2,001,151	$2,387,157	$2,665,846	$2,690,668	$2,615,000	$2,662,070	$2,709,987	$2,758,767	$2,808,425	$2,836,509	$2,864,874
Use Tax	$349,217	$309,103	$356,288	$411,422	$448,787	$480,974	$490,000	$501,270	$512,799	$514,338	$516,601	$519,597	$523,338
Utility Tax-Phone	$753,911	$852,943	$755,045	$716,459	$695,434	$628,742	$560,000	$520,800	$494,760	$484,865	$475,168	$465,664	$456,351
Utility Tax-Electric	$581,115	$550,660	$603,141	$568,739	$578,768	$590,574	$575,000	$563,500	$552,230	$541,185	$530,362	$519,754	$509,359
Utility Tax-Natural Gas	$383,428	$270,095	$266,183	$290,985	$276,914	$372,050	$325,000	$334,750	$344,793	$355,136	$348,034	$341,073	$334,251
Amusement Tax	$231,817	$253,761	$232,681	$250,090	$251,850	$260,215	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
Total Major Revenues	**$10,985,586**	**$10,755,361**	**$11,091,795**	**$11,674,582**	**$11,986,223**	**$12,055,959**	**$11,851,916**	**$12,020,478**	**$12,563,936**	**$12,911,606**	**$13,094,411**	**$13,148,016**	**$13,211,675**
% Change from Prior Year		**-2.10%**	**3.13%**	**5.25%**	**2.67%**	**0.58%**	**-1.12%**	**1.42%**	**4.52%**	**2.77%**	**1.42%**	**0.41%**	**0.48%**

Fund Allocation of Major Revenues							
Risk Management Fund - 26	$333,800	$341,852	$354,257	$367,282	$380,959	$395,319	$410,398
Equipment Replacement Fund - 27	$350,000	$374,023	$368,438	$352,747	$391,778	$374,996	$435,617
GO Debt Service Fund - 70	$1,551,195	$1,596,790	$1,591,213	$1,592,763	$1,592,343	$1,584,610	$1,586,393
General Capital Projects Fund - 85	$762,520	$985,000	$1,075,000	$1,107,000	$1,140,000	$1,174,000	$1,209,000
General Fund - 01	$8,854,401	$8,722,814	$9,175,029	$9,491,815	$9,589,331	$9,619,090	$9,570,268
Total Allocated	**$11,851,916**	**$12,020,478**	**$12,563,936**	**$12,911,606**	**$13,094,411**	**$13,148,016**	**$13,211,675**

Baseline Model

	Historical Data						Baseline Model						
Description	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Sales Tax	$3,108,023	$3,102,401	$3,321,053	$3,443,645	$3,453,605	$3,430,893	$3,400,000	$3,571,000	$4,005,000	$4,297,000	$4,482,000	$4,585,000	$4,697,000
HR Sales Tax	$1,086,898	$1,074,314	$1,153,875	$1,195,397	$1,203,832	$1,190,585	$1,190,000	$1,249,738	$1,401,456	$1,503,762	$1,568,424	$1,604,498	$1,643,648
Property Tax	$2,213,890	$2,347,661	$2,402,378	$2,410,688	$2,411,187	$2,411,258	$2,446,916	$2,483,620	$2,540,743	$2,599,180	$2,658,961	$2,720,117	$2,782,680
Income Tax	$2,277,287	$1,994,423	$2,001,151	$2,387,157	$2,665,846	$2,690,668	$2,615,000	$2,714,370	$2,817,516	$2,924,582	$3,035,716	$3,126,787	$3,220,591
Use Tax	$349,217	$309,103	$356,288	$411,422	$448,787	$480,974	$490,000	$511,070	$533,046	$545,306	$558,612	$573,024	$588,610
Utility Tax-Phone	$753,911	$852,943	$755,045	$716,459	$695,434	$628,742	$560,000	$532,000	$516,040	$516,040	$516,040	$516,040	$516,040
Utility Tax-Electric	$581,115	$550,660	$603,141	$568,739	$578,768	$590,574	$575,000	$575,000	$575,000	$575,000	$575,000	$575,000	$575,000
Utility Tax-Natural Gas	$383,428	$270,095	$266,183	$290,985	$276,914	$372,050	$325,000	$341,250	$358,313	$376,228	$376,228	$376,228	$376,228
Amusement Tax	$231,817	$253,761	$232,681	$250,090	$251,850	$260,215	$250,000	$255,000	$260,100	$265,302	$270,608	$276,020	$281,541
Total Major Revenues	**$10,985,586**	**$10,755,361**	**$11,091,795**	**$11,674,582**	**$11,986,223**	**$12,055,959**	**$11,851,916**	**$12,233,048**	**$13,007,214**	**$13,602,400**	**$14,041,589**	**$14,352,715**	**$14,681,337**
% Change from Prior Year		**-2.10%**	**3.13%**	**5.25%**	**2.67%**	**0.58%**	**-1.12%**	**3.22%**	**6.33%**	**4.58%**	**3.23%**	**2.22%**	**2.29%**

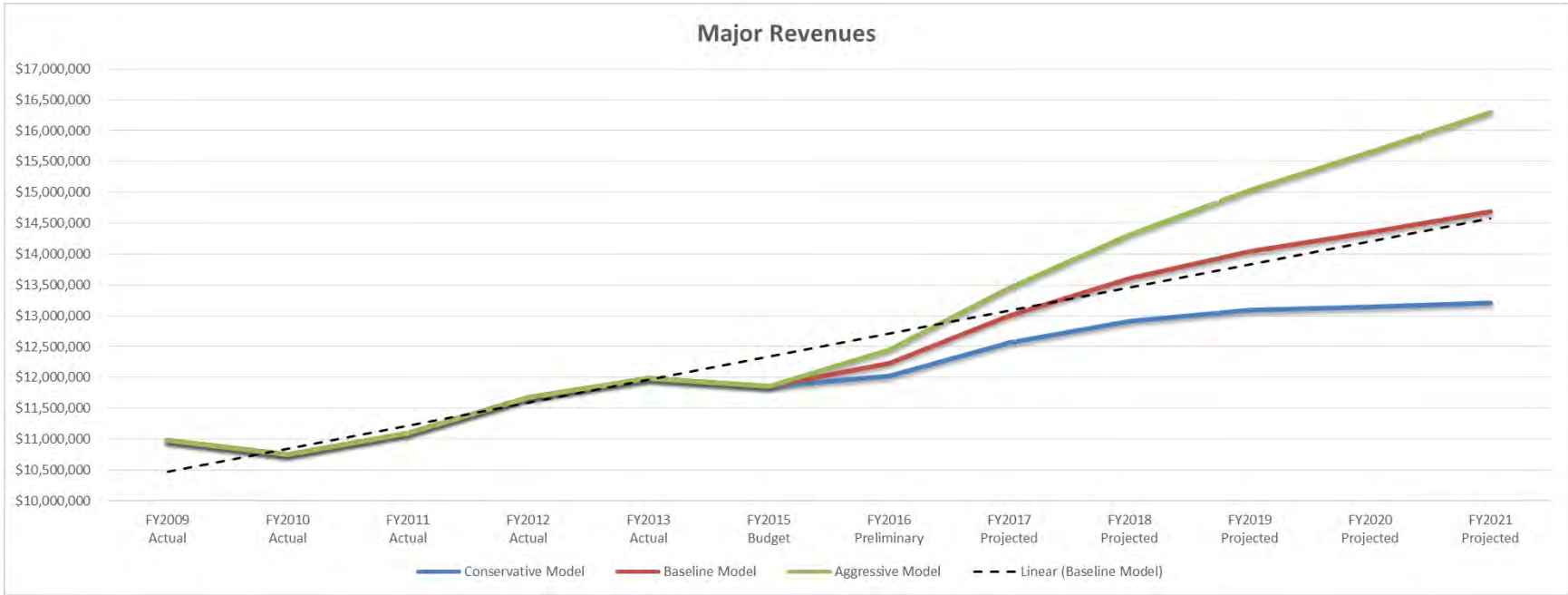
Fund Allocation of Major Revenues							
Risk Management Fund - 26	$333,800	$341,852	$354,257	$367,282	$380,959	$395,319	$410,398
Equipment Replacement Fund - 27	$350,000	$374,023	$368,438	$352,747	$391,778	$374,996	$435,617
GO Debt Service Fund - 70	$1,551,195	$1,596,790	$1,591,213	$1,592,763	$1,592,343	$1,584,610	$1,586,393
General Capital Projects Fund - 85	$762,520	$985,000	$1,075,000	$1,107,000	$1,140,000	$1,174,000	$1,209,000
General Fund - 01	$8,854,401	$8,935,383	$9,618,306	$10,182,609	$10,536,509	$10,823,789	$11,039,930
Total Allocated	**$11,851,916**	**$12,233,048**	**$13,007,214**	**$13,602,400**	**$14,041,589**	**$14,352,715**	**$14,681,337**

Aggressive Model

	Historical Data						Aggressive Model						
Description	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Sales Tax	$3,108,023	$3,102,401	$3,321,053	$3,443,645	$3,453,605	$3,430,893	$3,400,000	$3,639,000	$4,154,000	$4,540,000	$4,826,000	$5,034,000	$5,258,000
HR Sales Tax	$1,086,898	$1,074,314	$1,153,875	$1,195,397	$1,203,832	$1,190,585	$1,190,000	$1,273,538	$1,453,616	$1,588,803	$1,688,897	$1,761,520	$1,839,731
Property Tax	$2,213,890	$2,347,661	$2,402,378	$2,410,688	$2,411,187	$2,411,258	$2,446,916	$2,508,089	$2,590,856	$2,676,354	$2,764,674	$2,855,908	$2,950,153
Income Tax	$2,277,287	$1,994,423	$2,001,151	$2,387,157	$2,665,846	$2,690,668	$2,615,000	$2,766,670	$2,927,137	$3,096,911	$3,276,532	$3,440,358	$3,612,376
Use Tax	$349,217	$309,103	$356,288	$411,422	$448,787	$480,974	$490,000	$520,870	$553,685	$577,493	$603,134	$630,757	$660,529
Utility Tax-Phone	$753,911	$852,943	$755,045	$716,459	$695,434	$628,742	$560,000	$543,200	$537,768	$548,523	$559,494	$570,684	$582,097
Utility Tax-Electric	$581,115	$550,660	$603,141	$568,739	$578,768	$590,574	$575,000	$586,500	$598,230	$610,195	$622,398	$634,846	$647,543
Utility Tax-Natural Gas	$383,428	$270,095	$266,183	$290,985	$276,914	$372,050	$325,000	$347,750	$372,093	$398,139	$406,102	$414,224	$422,508
Amusement Tax	$231,817	$253,761	$232,681	$250,090	$251,850	$260,215	$250,000	$260,000	$270,400	$281,216	$292,465	$304,163	$316,330
Total Major Revenues	**$10,985,586**	**$10,755,361**	**$11,091,795**	**$11,674,582**	**$11,986,223**	**$12,055,959**	**$11,851,916**	**$12,445,617**	**$13,457,784**	**$14,317,634**	**$15,039,695**	**$15,646,460**	**$16,289,268**
% Change from Prior Year		**-2.10%**	**3.13%**	**5.25%**	**2.67%**	**0.58%**	**-1.12%**	**5.01%**	**8.13%**	**6.39%**	**5.04%**	**4.03%**	**4.11%**

Fund Allocation of Major Revenues							
Risk Management Fund - 26	$333,800	$341,852	$354,257	$367,282	$380,959	$395,319	$410,398
Equipment Replacement Fund - 27	$350,000	$374,023	$368,438	$352,747	$391,778	$374,996	$435,617
GO Debt Service Fund - 70	$1,551,195	$1,596,790	$1,591,213	$1,592,763	$1,592,343	$1,584,610	$1,586,393
General Capital Projects Fund - 85	$762,520	$985,000	$1,075,000	$1,107,000	$1,140,000	$1,174,000	$1,209,000
General Fund - 01	$8,854,401	$9,147,952	$10,068,877	$10,897,842	$11,534,615	$12,117,535	$12,647,861
Total Allocated	**$11,851,916**	**$12,445,617**	**$13,457,784**	**$14,317,634**	**$15,039,695**	**$15,646,460**	**$16,289,268**

Major Revenue Trend



Sales Tax

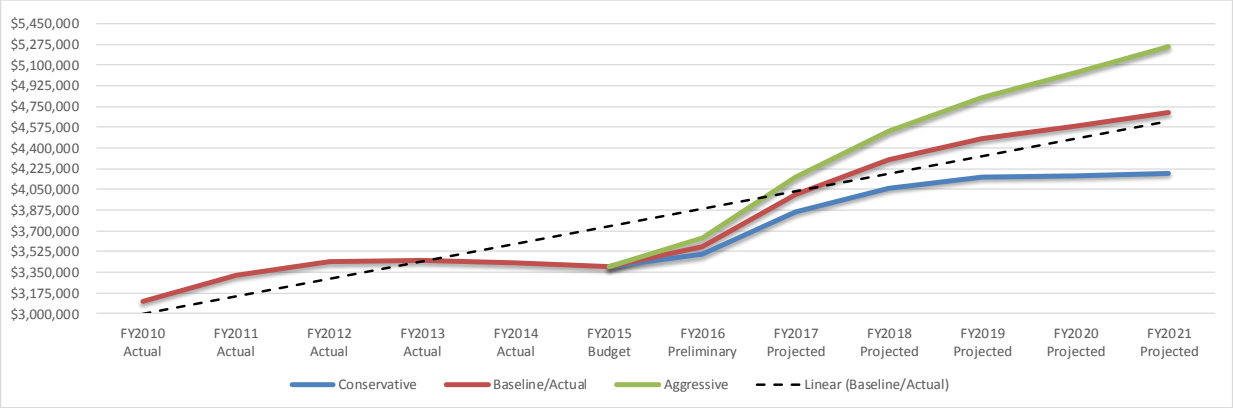
Sales tax projections assume inflationary increases based on a 5-year rolling average. Over the last 5 fiscal years, sales tax has grown an average of 2.07%. The spread between the Baseline model and the conservative and aggressive models is +/-2%. Non-inflationary factors impacting sales taxes are;

- Meijer Superstore is expected to open in the spring of calendar year 2016.
- Following completion of the Rollins Gateway project, revitalization of vacant retail space is anticipated in the Rollins Road corridor.

The following charts depict the sales tax growth estimates and revenue derived over the forecast period.

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Inflation Factor (5-Year smoothing)												
Inflation	2.18%	2.28%	1.80%	2.08%	2.00%	2.16%	2.02%	2.14%	2.30%	2.30%	2.30%	2.44%
Non-Inflation Related Adjustments												
Adjustments (1)							3.00%	10.00%	5.00%	2.00%	0.00%	0.00%
Inflation Adjusted Assumption												
Conservative -2%							3.02%	10.14%	5.30%	2.30%	0.30%	0.44%
Baseline/Actual	-0.18%	7.05%	3.69%	0.29%	-0.66%	-0.90%	5.02%	12.14%	7.30%	4.30%	2.30%	2.44%
Aggressive +2%							7.02%	14.14%	9.30%	6.30%	4.30%	4.44%
Revenue Forecast - XX-00-607												
Conservative						$3,400,000	$3,503,000	$3,858,000	$4,062,000	$4,155,000	$4,167,000	$4,185,000
Baseline/Actual	$3,102,401	$3,321,053	$3,443,645	$3,453,605	$3,430,893	$3,400,000	$3,571,000	$4,005,000	$4,297,000	$4,482,000	$4,585,000	$4,697,000
Aggressive						$3,400,000	$3,639,000	$4,154,000	$4,540,000	$4,826,000	$5,034,000	$5,258,000

(1) Meijer Superstore expected to open spring 2016

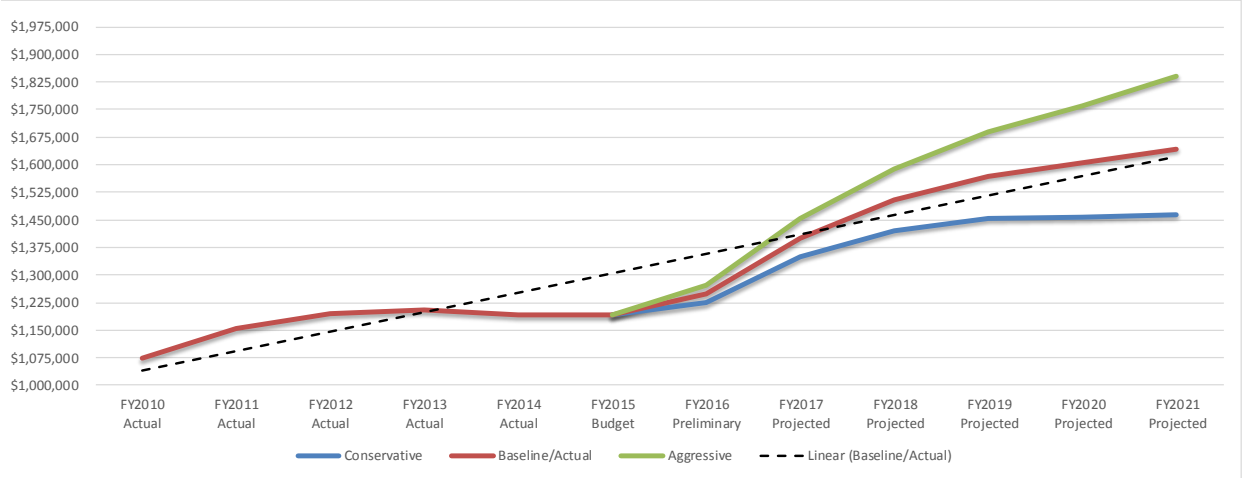


Home Rule Sales Tax

Due to their similarity, the same factors that impact sales taxes also impact home rule sales taxes. Home rule sales taxes are projected to follow the same pattern as sales taxes through the forecast period. The following charts depict the home rule sales tax growth estimates and revenue derived over the forecast period.

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Inflation Factor (5-Year smoothing)												
Inflation	2.18%	2.28%	1.80%	2.08%	2.00%	2.16%	2.02%	2.14%	2.30%	2.30%	2.30%	2.44%
Non-Inflation Related Adjustments												
Adjustments (1)							3.00%	10.00%	5.00%	2.00%	0.00%	0.00%
Inflation Adjusted Assumption												
Conservative -2%							3.02%	10.14%	5.30%	2.30%	0.30%	0.44%
Baseline/Actual	-1.16%	7.41%	3.60%	0.71%	-1.10%	-0.05%	5.02%	12.14%	7.30%	4.30%	2.30%	2.44%
Aggressive +2%							7.02%	14.14%	9.30%	6.30%	4.30%	4.44%
Revenue Forecast - XX-00-613												
Conservative						$1,190,000	$1,225,938	$1,350,248	$1,421,811	$1,454,513	$1,458,876	$1,465,296
Baseline/Actual	$1,074,314	$1,153,875	$1,195,397	$1,203,832	$1,190,585	$1,190,000	$1,249,738	$1,401,456	$1,503,762	$1,568,424	$1,604,498	$1,643,648
Aggressive						$1,190,000	$1,273,538	$1,453,616	$1,588,803	$1,688,897	$1,761,520	$1,839,731

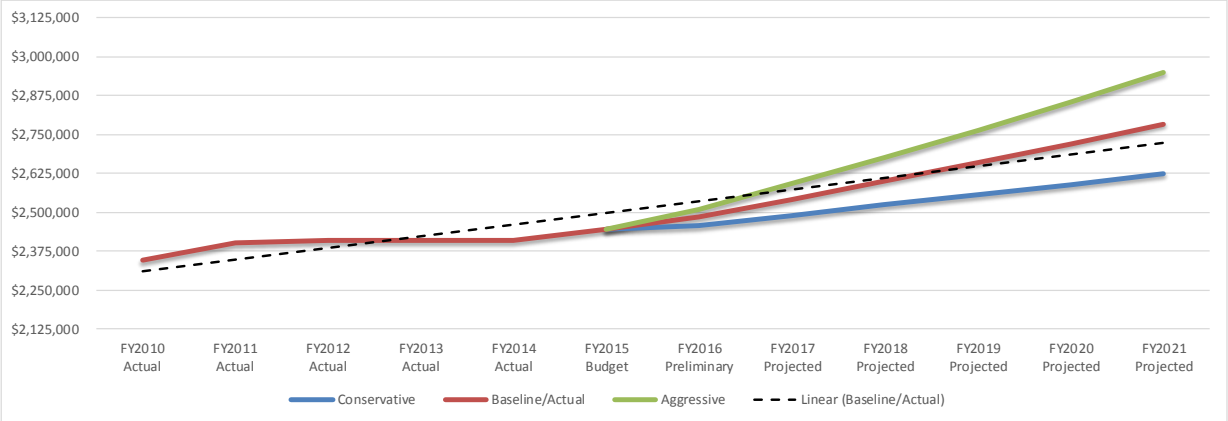
(1) Meijer Superstore expected to open spring 2016



Property Taxes

The Forecast period assumption is based on a 1.5% increase in FY2016 and a 2.3% increase in FY2017 and FY2018 as EAV begins to slowly increase. FY2019 thru FY2021 assumes a CPI of 2.3% which represents the anticipated tax cap under the Property Tax Extension Limitation Law (PTELL). The spread between the conservative and aggressive models is 2%. The Following charts depict the assumptions and impact on property tax revenue throughout the forecast period.

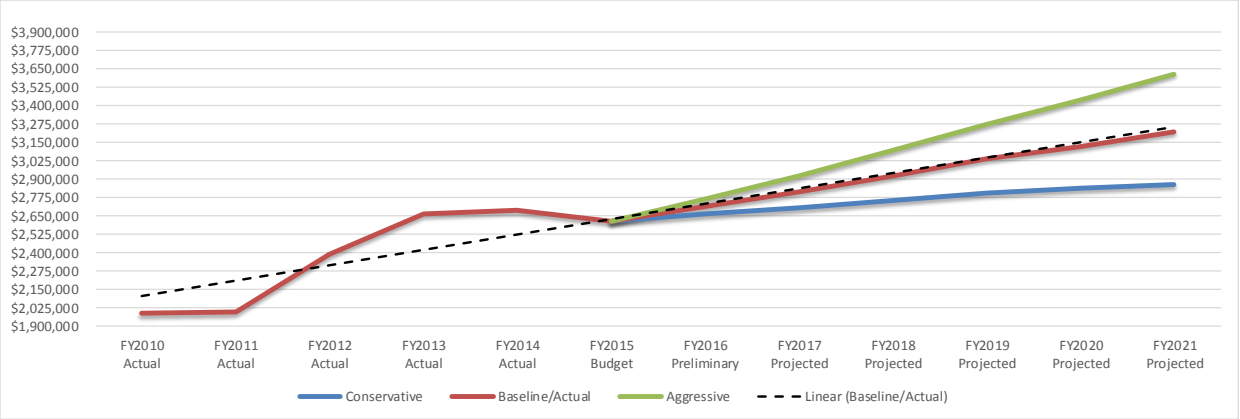
Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Inflation Factor (2-Year lag "Tax Cap")												
Inflation	4.10%	0.10%	2.70%	1.50%	3.00%	1.70%	1.50%	2.30%	2.30%	2.30%	2.30%	2.30%
Forecast Assumptions												
Conservative -1%							0.50%	1.30%	1.30%	1.30%	1.30%	1.30%
Baseline/Actual	6.04%	2.33%	0.35%	0.02%	0.00%	1.70%	1.50%	2.30%	2.30%	2.30%	2.30%	2.30%
Aggressive +1%							2.50%	3.30%	3.30%	3.30%	3.30%	3.30%
Revenue Forecast												
Conservative						$2,446,916	$2,459,150	$2,491,119	$2,523,504	$2,556,310	$2,589,542	$2,623,206
Baseline/Actual	$2,347,661	$2,402,378	$2,410,688	$2,411,187	$2,411,258	$2,446,916	$2,483,620	$2,540,743	$2,599,180	$2,658,961	$2,720,117	$2,782,680
Aggressive						$2,446,916	$2,508,089	$2,590,856	$2,676,354	$2,764,674	$2,855,908	$2,950,153



Income Tax

It is expected Income tax will grow at the rate of inflation throughout the forecast period. To provide for the lag in income tax revenue receipts, the forecast assumes a 2 year lag from inflation. The spread between the conservative and aggressive models is 4%. The charts below depict the assumptions and receipts anticipated for the forecast period.

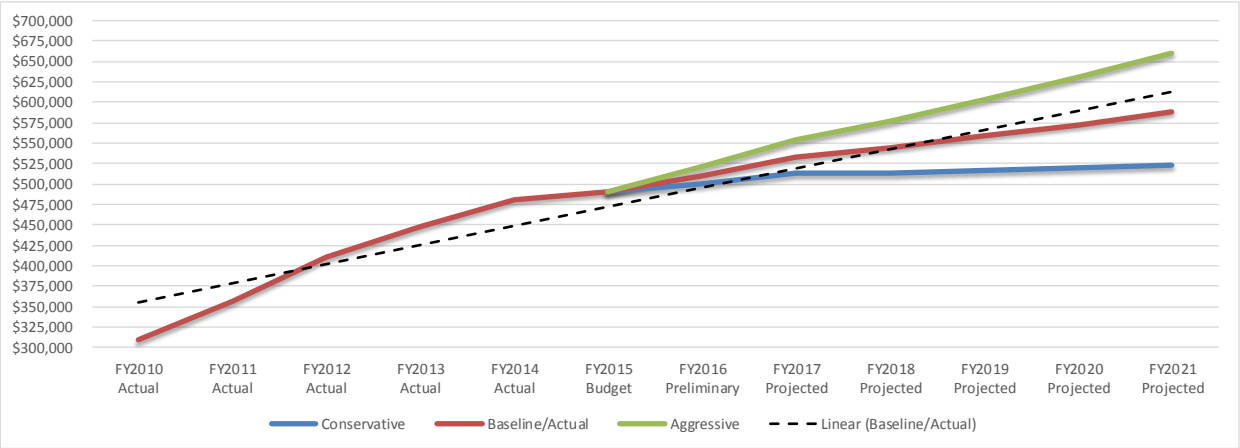
Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Inflation Factor												
Inflation	3.00%	1.70%	1.50%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	3.00%	3.00%
Non-Inflation Related Adjustments												
Adjustments							1.50%	1.50%	1.50%	1.50%	0.00%	0.00%
Inflation Adjusted Assumption												
Conservative -2%							1.80%	1.80%	1.80%	1.80%	1.00%	1.00%
Baseline/Actual	-12.42%	0.34%	19.29%	11.67%	0.93%	2.30%	3.80%	3.80%	3.80%	3.80%	3.00%	3.00%
Aggressive +2%							5.80%	5.80%	5.80%	5.80%	5.00%	5.00%
Revenue Forecast - 01-00-610												
Conservative						$2,615,000	$2,662,070	$2,709,987	$2,758,767	$2,808,425	$2,836,509	$2,864,874
Baseline/Actual	$1,994,423	$2,001,151	$2,387,157	$2,665,846	$2,690,668	$2,615,000	$2,714,370	$2,817,516	$2,924,582	$3,035,716	$3,126,787	$3,220,591
Aggressive						$2,615,000	$2,766,670	$2,927,137	$3,096,911	$3,276,532	$3,440,358	$3,612,376



Use Tax

Use taxes have increased an average of 5% annually since 2009 and are projected to increase at the rate of inflation throughout the forecast period. The Charts below depict the assumptions and receipts anticipated for the forecast period.

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Inflation Factor (5-Year smoothing)												
Inflation	1.80%	2.08%	2.00%	2.16%	2.02%	2.14%	2.30%	2.30%	2.30%	2.44%	2.58%	2.72%
Non-Inflation Related Adjustments												
Adjustments							2.00%	2.00%	0.00%	0.00%	0.00%	0.00%
Inflation Adjusted Assumption												
Conservative -2%							2.30%	2.30%	0.30%	0.44%	0.58%	0.72%
Baseline/Actual	-11.49%	15.27%	15.47%	9.08%	7.17%	2.14%	4.30%	4.30%	2.30%	2.44%	2.58%	2.72%
Aggressive +2%							6.30%	6.30%	4.30%	4.44%	4.58%	4.72%
Revenue Forecast												
Conservative						$490,000	$501,270	$512,799	$514,338	$516,601	$519,597	$523,338
Baseline/Actual	$309,103	$356,288	$411,422	$448,787	$480,974	$490,000	$511,070	$533,046	$545,306	$558,612	$573,024	$588,610
Aggressive						$490,000	$520,870	$553,685	$577,493	$603,134	$630,757	$660,529



Utility Taxes

Combined, these taxes are the third largest revenue source for the Village. Since excise taxes are usage based, inflation is not used to forecast electric utility taxes.

The Village is unlikely to add a large number of users and usage tends to remain consistent form year to year, the electric tax is anticipated to remain flat throughout the forecast period.

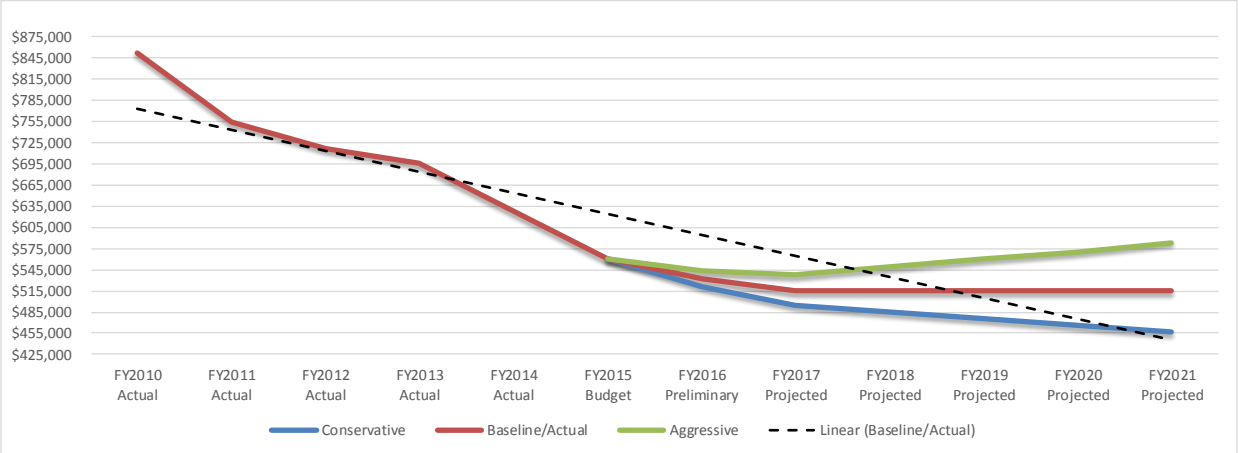
At 5% of gross receipts, the natural gas tax fluctuates with the price of natural gas which is impacted by the economic principles of supply and demand. Natural gas prices have dropped in recent years from historical averages and therefore the natural gas assumption is flat throughout the forecast period.

Over the forecast period, telecommunications tax is expected to drop by 5% and 3% in FY2016and FY2017 respectively, followed by a 0% increase in the reaming years. Electric Tax is expected to remain flat throughout the forecast period as it is usage based.

The spread between conservative and aggressive models is 4% for all utility taxes. The charts below depict the assumptions and revenue derived from utility taxes.

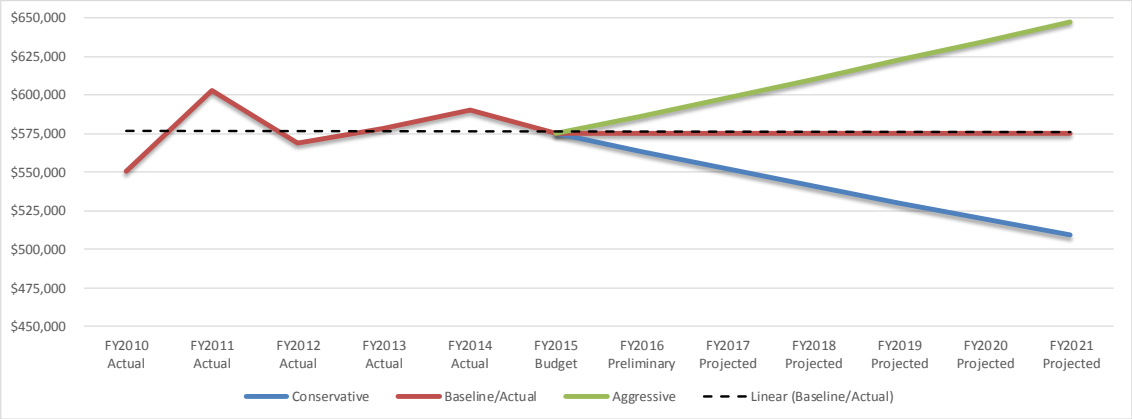
Utility Tax – Telecommunications

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Utility Tax -Phone Forecast Assumptions												
Conservative -2%							-7.00%	-5.00%	-2.00%	-2.00%	-2.00%	-2.00%
Baseline/Actual	13.14%	-11.48%	-5.11%	-2.93%	-9.59%	-10.93%	-5.00%	-3.00%	0.00%	0.00%	0.00%	0.00%
Aggressive +2%							-3.00%	-1.00%	2.00%	2.00%	2.00%	2.00%
Revenue Forecast												
Conservative						$560,000	$520,800	$494,760	$484,865	$475,168	$465,664	$456,351
Baseline/Actual	$852,943	$755,045	$716,459	$695,434	$628,742	$560,000	$532,000	$516,040	$516,040	$516,040	$516,040	$516,040
Aggressive						$560,000	$543,200	$537,768	$548,523	$559,494	$570,684	$582,097



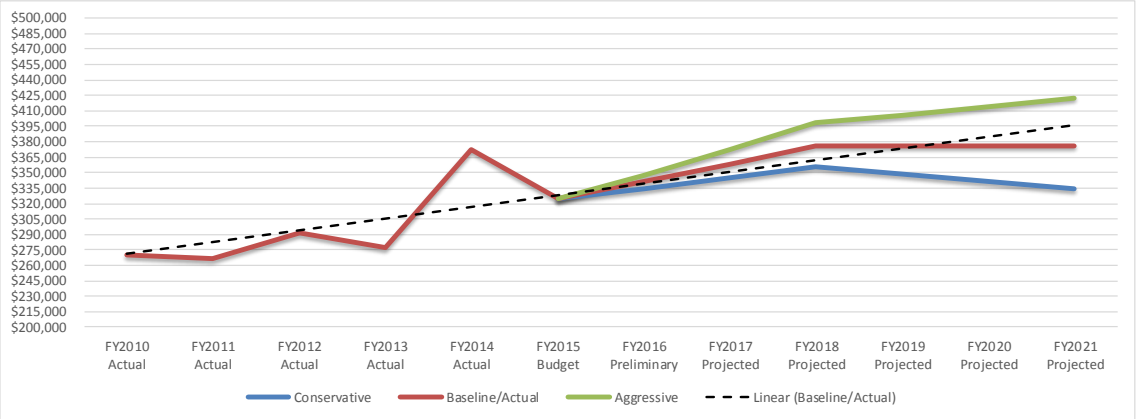
Utility Tax – Electric

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Utility Tax-Electric Forecast Assumptions												
Conservative -2%							-2.00%	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%
Baseline/Actual	-5.24%	9.53%	-5.70%	1.76%	2.04%	-2.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aggressive +2%							2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Revenue Forecast												
Conservative						$575,000	$563,500	$552,230	$541,185	$530,362	$519,754	$509,359
Baseline/Actual	$550,660	$603,141	$568,739	$578,768	$590,574	$575,000	$575,000	$575,000	$575,000	$575,000	$575,000	$575,000
Aggressive						$575,000	$586,500	$598,230	$610,195	$622,398	$634,846	$647,543



Utility Tax – Natural Gas (Includes Excise and Use Tax)

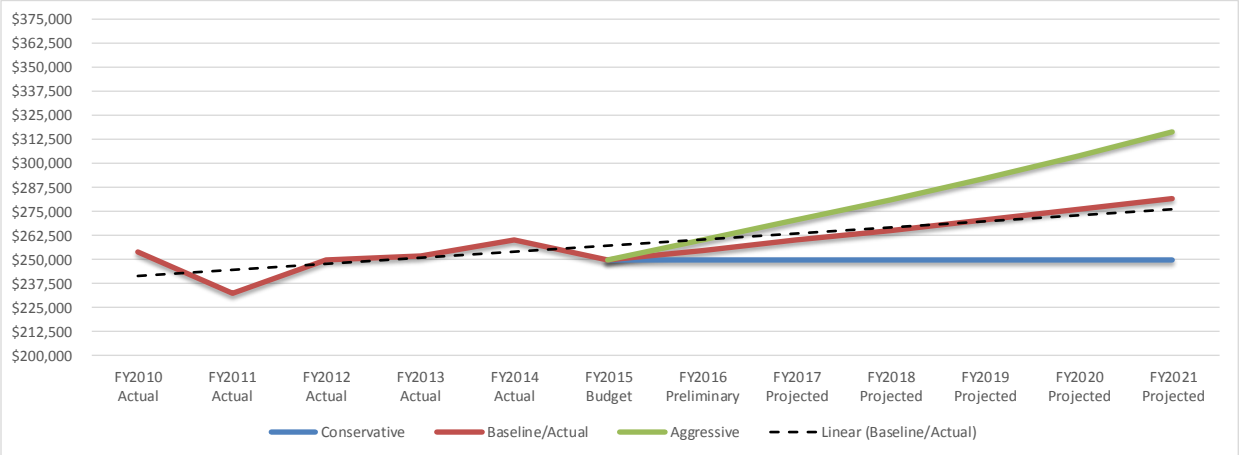
Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Utility Tax-Natural Gas Forecast Assumptions												
Conservative -2%							3.00%	3.00%	3.00%	-2.00%	-2.00%	-2.00%
Baseline/Actual	-29.56%	-1.45%	9.32%	-4.84%	34.36%	-12.65%	5.00%	5.00%	5.00%	0.00%	0.00%	0.00%
Aggressive +2%							7.00%	7.00%	7.00%	2.00%	2.00%	2.00%
Revenue Forecast												
Conservative						$325,000	$334,750	$344,793	$355,136	$348,034	$341,073	$334,251
Baseline/Actual	$270,095	$266,183	$290,985	$276,914	$372,050	$325,000	$341,250	$358,313	$376,228	$376,228	$376,228	$376,228
Aggressive						$325,000	$347,750	$372,093	$398,139	$406,102	$414,224	$422,508



Amusement Tax

Since 2009, Amusement Taxes have increased an average of 2.5% annually. The forecast projects a modest 2% increase throughout the forecast period. The Charts below depict the assumptions and receipts anticipated for the forecast period.

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Forecast Assumptions												
Conservative -2%							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Baseline/Actual	9.47%	-8.31%	7.48%	0.70%	3.32%	-3.93%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Aggressive +2%							4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revenue Forecast												
Conservative						$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
Baseline/Actual	$253,761	$232,681	$250,090	$251,850	$260,215	$250,000	$255,000	$260,100	$265,302	$270,608	$276,020	$281,541
Aggressive						$250,000	$260,000	$270,400	$281,216	$292,465	$304,163	$316,330



Water & Sewer Fees

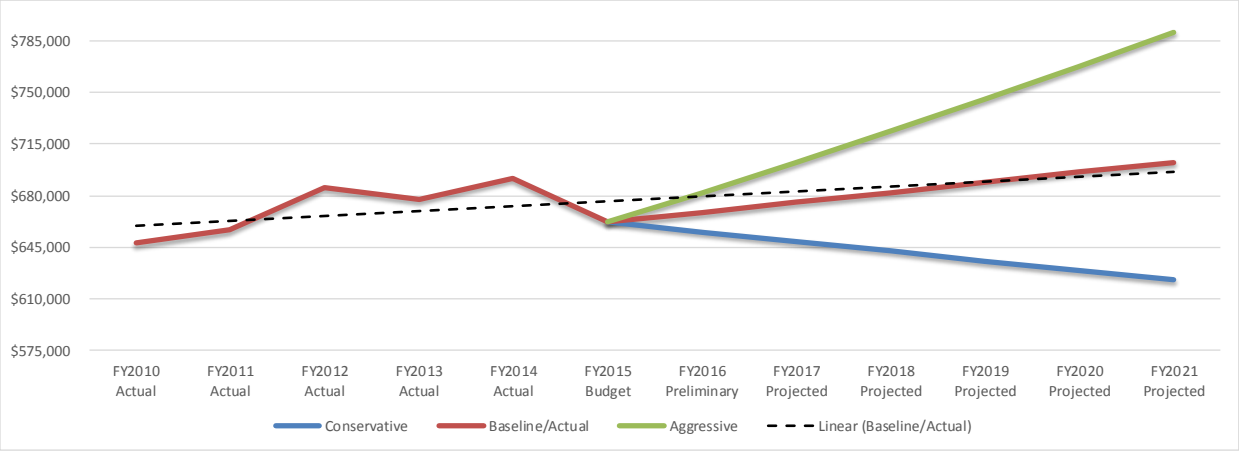
Fees for Village water and sewer services are established by ordinance. The Forecast assumes no change in the fees or fee structure. Water & Sewer fees consist of variable and fixed charges and fees. The factors influencing the amount of revenue derived is either amount of consumption or number of households. The forecast assumes no change in the number of households or consumption over the forecast period. The Village also sells wholesale water to the Village of Round Lake Heights. The forecast assumes this arrangement stops in FY2017 as Round Lake Heights becomes able to source its own potable water without reliance on the Village.

Description	Assumption	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Water Consumption - 11-00-660								
Gallons Sold (Excluding RL Heights	Prior 2yr. Avg.	535,000	535,000	535,000	535,000	535,000	535,000	535,000
Rate 5/1 - 8/31	33%	$6.16	$6.35	$6.54	$6.74	$6.94	$7.15	$7.36
Rate 9/1 - 4/30	66%	$6.35	$6.54	$6.74	$6.94	$7.15	$7.36	$7.58
Water Rate (Combined)		**$6.22**	**$6.41**	**$6.61**	**$6.80**	**$7.01**	**$7.22**	**$7.43**
Percent Inc/(Dec)		**3.00%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**
Water Revenue		**$3,329,733**	**$3,430,367**	**$3,534,531**	**$3,640,461**	**$3,749,922**	**$3,861,149**	**$3,975,906**
Customer Fees - 11-00-663								
Customer Accounts	Prior 2yr. Avg.	8,275	8,275	8,275	8,275	8,275	8,275	8,275
Customer Fee	$5.00/month	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00
Customer Fee Revenue		**$496,500**	**$496,500**	**$496,500**	**$496,500**	**$496,500**	**$496,500**	**$496,500**
Sewer Fees - 11-00-658 (Sewer Capital)								
Sewer Accounts	Prior 2yr. Avg.	7,780	7,780	7,780	7,780	7,780	7,780	7,780
Sewer Fee	$4.00/month	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00
Sewer Fee Revenue		**$373,440**	**$373,440**	**$373,440**	**$373,440**	**$373,440**	**$373,440**	**$373,440**
Outside Sales (RL Heights) - 11-00-664								
Gallons Sold	Prior 2yr. Avg.	57,000	57,000	57,000	0	0	0	0
CLCJAWA		$2.60	$2.69	$2.75	$2.70	$2.71	$2.77	$1.92
Transmission		$1.13	$1.13	$1.13	$1.13	$1.13	$1.13	$1.13
Total Rate		**$3.73**	**$3.82**	**$3.88**	**$3.83**	**$3.84**	**$3.90**	**$3.05**
Water Sales Revenue		**$212,610**	**$217,740**	**$221,160**	**$0**	**$0**	**$0**	**$0**

Motor Fuel Tax

The Village, like all municipalities in Illinois, receives a share of the 19 cent per gallon State Motor Fuel Tax. Roughly 25% of the tax received by the State is distributed to municipalities based on population. The tax must be used for the maintenance of the Village's transportation system. The Village utilizes MFT funds to support the debt service on the Series 2009 bonds, which were used for resurfacing, and the annual pay-as-you-go road program.

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Forecast Assumptions												
Conservative -2%							-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%
Baseline/Actual	-4.83%	1.35%	4.31%	-1.17%	2.20%	-4.33%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Aggressive +2%							3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue Forecast												
Conservative						$662,110	$655,489	$648,934	$642,445	$636,020	$629,660	$623,363
Baseline/Actual	$648,151	$656,908	$685,195	$677,164	$692,091	$662,110	$668,731	$675,418	$682,173	$688,994	$695,884	$702,843
Aggressive						$662,110	$681,973	$702,432	$723,505	$745,211	$767,567	$790,594



Major Expenditures

Full-Time Salaries

For purposes of forecasting salaries for full-time employees the following assumptions are made;

- Fraternal Order of Police participants retire after 25 years of service
- Illinois Municipal Retirement Fund participants retire after 30 years of service
- Cost of living increase of 2.5% throughout the forecast period
- Step increases are 3% throughout the forecast period

Based on those assumptions the following schedule depicts the overall change in full-time salaries throughout the forecast period.

Fund/Department	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
General Fund							
Administration	$154,500	$158,100	$162,050	$166,100	$170,250	$174,500	$178,850
Police	$3,465,500	$3,519,700	$3,625,500	$3,730,550	$3,839,000	$3,945,000	$4,050,450
Economic Development	$277,500	$285,350	$293,550	$302,000	$310,700	$319,700	$327,700
Public Works	$552,000	$572,525	$591,225	$608,950	$627,225	$646,025	$665,425
Finance	$108,000	$113,700	$117,350	$120,800	$124,400	$127,800	$131,000
Total General Fund	**$4,557,500**	**$4,649,375**	**$4,789,675**	**$4,928,400**	**$5,071,575**	**$5,213,025**	**$5,353,425**
% Change	**3.22%**	**2.02%**	**3.02%**	**2.90%**	**2.91%**	**2.79%**	**2.69%**
Water & Sewer Fund							
Administration	$111,000	$113,650	$116,500	$119,400	$122,400	$125,450	$128,600
Public Works	$584,000	$604,525	$626,750	$646,875	$667,675	$689,175	$709,850
Finance	$169,000	$177,150	$183,950	$190,150	$196,650	$202,450	$207,500
Total Water & Sewer Fund	**$864,000**	**$895,325**	**$927,200**	**$956,425**	**$986,725**	**$1,017,075**	**$1,045,950**
% Change	**1.59%**	**3.63%**	**3.56%**	**3.15%**	**3.17%**	**3.08%**	**2.84%**
Civic Center Fund							
Administration	$53,000	$54,100	$55,450	$56,850	$58,250	$59,700	$61,200
Total Water & Sewer Fund	**$53,000**	**$54,100**	**$55,450**	**$56,850**	**$58,250**	**$59,700**	**$61,200**
% Change	**148.16%**	**2.08%**	**2.50%**	**2.52%**	**2.46%**	**2.49%**	**2.51%**
Total Full-Time Salaries by Department - All Funds							
Administration	$318,500	$325,850	$334,000	$342,350	$350,900	$359,650	$368,650
Police	$3,465,500	$3,519,700	$3,625,500	$3,730,550	$3,839,000	$3,945,000	$4,050,450
Economic Development	$277,500	$285,350	$293,550	$302,000	$310,700	$319,700	$327,700
Public Works	$1,136,000	$1,177,050	$1,217,975	$1,255,825	$1,294,900	$1,335,200	$1,375,275
Finance	$277,000	$290,850	$301,300	$310,950	$321,050	$330,250	$338,500
Total Gen and W&S Funds	**$5,474,500**	**$5,598,800**	**$5,772,325**	**$5,941,675**	**$6,116,550**	**$6,289,800**	**$6,460,575**
$ Change	**$187,198**	**$124,300**	**$173,525**	**$169,350**	**$174,875**	**$173,250**	**$170,775**
% Change	**3.54%**	**2.27%**	**3.10%**	**2.93%**	**2.94%**	**2.83%**	**2.72%**

Pensions

Employees of the Village participate in 1 of 2 pension systems, downstate police pension or Illinois Municipal Retirement Fund (IMRF). Benefit levels for both programs are determined by the Illinois General Assembly. The Village annually levy's a property tax for both programs. The forecast assumes no change in pension laws or benefit levels. The Following chart depicts the assumptions used for the forecast period.

Plan	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
IMRF Projected Chg.	5.54%	17.38%	6.26%	14.40%	10.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
IMRF Effective Rate					11.43%	11.46%	11.46%	11.46%	11.46%	11.46%	11.46%	11.46%
General Fund Wage Base					$1,314,420	$1,335,173	$1,317,050	$1,359,950	$1,402,400	$1,446,250	$1,491,175	$1,535,900
W&S Fund Wage Base					$863,098	$859,470	$896,650	$930,050	$960,900	$992,850	$1,025,000	$1,055,750
Civic Center Fund Wage Base					$21,357	$53,000	$54,350	$55,975	$57,650	$59,375	$61,150	$63,000
General Fund IMRF Expense					$150,238	$153,011	$150,934	$155,850	$160,715	$165,740	$170,889	$176,014
W&S Fund IMRF Expense					$98,652	$98,495	$102,756	$106,584	$110,119	$113,781	$117,465	$120,989
Civic Center Fund Wage Base					$2,441	$6,074	$6,229	$6,415	$6,607	$6,804	$7,008	$7,220
Total IMRF Expense					**$251,331**	**$257,580**	**$259,919**	**$268,849**	**$277,441**	**$286,325**	**$295,361**	**$304,223**
Police Pension	9.94%	18.24%	8.16%	7.03%	-9.73%	10.00%	10.00%	10.00%	7.00%	7.00%	7.00%	7.00%
Total Police Pension	$753,235	$890,599	$963,253	$1,030,951	$930,665	$1,000,485	$1,100,534	$1,210,587	$1,295,328	$1,386,001	$1,483,021	$1,586,832

Health Insurance

The Village offers a comprehensive benefits package to all full time employees that includes health, dental and life insurance coverage. For purposes of forecasting, it is assumed coverage elections remain the same and vacant positions assume full family coverage.

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Assumption	-4.99%	3.16%	6.53%	-6.11%	-13.32%	29.95%	10.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Total Health Insurance	$1,045,435	$1,078,445	$1,148,830	$1,078,655	$935,000	$1,215,000	$1,336,500	$1,430,055	$1,530,159	$1,637,270	$1,751,879	$1,874,510
Full Time Positions	96	89	87	86	82	77	77	77	77	77	77	77
Per FT Position	$10,890	$12,117	$13,205	$12,543	$11,402	$15,779	$17,357	$18,572	$19,872	$21,263	$22,752	$24,344
General Fund FT Positions						60.97	60.97	60.97	60.97	60.97	60.97	60.97
W&S Fund FT Positions						14.80	14.80	14.80	14.80	14.80	14.80	14.80
Civic Center Fund FT Positions						1.23	1.23	1.23	1.23	1.23	1.23	1.23
General Fund Expense					$926,380	$962,059	$1,058,265	$1,132,344	$1,211,608	$1,296,420	$1,387,170	$1,484,271
W&S Fund Expense					$231,000	$233,532	$256,886	$274,868	$294,108	$314,696	$336,725	$360,296
Civic Center Fund Expense					$4,590	$19,408	$21,349	$22,844	$24,443	$26,154	$27,985	$29,943

Liability & Workers Compensation Insurance

The Village utilizes a self-insured retention plan for liability and workers compensation insurance. Insurance costs are accounted for in the Risk Management Fund (26) and funded from a property tax levy for the general government share (75%) and a transfer from the Water & Sewer operating fund for the Water & Sewer share (25%). For purposes of forecasting, it is assumed the Village remains with this type of coverage with no changes in limits or deductibles.

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Assumption	74.22%	-22.03%	40.20%	-24.01%	141.47%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Liability Premium					$213,250	$212,050	$222,653	$233,785	$245,474	$257,748	$270,636	$284,167
Claims Expense	$234,635	$182,951	$256,504	$194,920	$257,425	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Total Liability Insurance	**$234,635**	**$182,951**	**$256,504**	**$194,920**	**$470,675**	**$237,050**	**$247,653**	**$258,785**	**$270,474**	**$282,748**	**$295,636**	**$309,167**
Assumption	81.41%	-83.20%	276.68%	39.26%	-80.12%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Work Comp Premium					$102,123	$103,000	$108,150	$113,558	$119,235	$125,197	$131,457	$138,030
Claims Expense	$304,662	$51,177	$192,773	$268,458	$53,357	$110,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
Total Workers Compensation Insurance	**$304,662**	**$51,177**	**$192,773**	**$268,458**	**$155,480**	**$213,000**	**$208,150**	**$213,558**	**$219,235**	**$225,197**	**$231,457**	**$238,030**
Total Expenditure	**$539,297**	**$234,127**	**$449,277**	**$463,378**	**$626,155**	**$450,050**	**$455,803**	**$472,343**	**$489,710**	**$507,945**	**$527,093**	**$547,197**
General Fund Portion 75%					**$325,000**	**$337,538**	**$341,852**	**$354,257**	**$367,282**	**$380,959**	**$395,319**	**$410,398**
W&S Fund Portion 25%					**$97,500**	**$112,513**	**$113,951**	**$118,086**	**$122,427**	**$126,986**	**$131,773**	**$136,799**

Debt Service

The village utilizes bond funding for capital projects. Bond issuance is essential to ensure the timing and completion of capital projects.

Fund	Description	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
General Fund	1994 Sales Tax Note Rollins Crossing	$176,500	$225,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
	83 & Hook LLC Sales Tax Sharing Agreement	$24,955	$30,000						
	Amusement Tax Rebate	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000
TI#1 Debt Service Fund	Series 2003 Refunding	$559,880	$0	$0	$0	$0	$0	$0	$0
Debt Service Fund	Series 2004	$255,888	$253,208						
	Series 2004a	$182,000							
	Series 2006	$291,310	$289,255	$291,993	$289,315	$291,430	$293,130	$294,310	$290,070
	Series 2010 RZ Bonds	$261,963	$259,088	$260,650	$256,425	$256,810	$251,140	$250,268	$248,828
	Series 2011 Refunding	$452,225	$455,425	$451,675	$452,800	$451,850	$450,600	$450,200	$454,200
	Series 2013 Refunding	$156,141	$342,173	$592,473	$592,673	$592,673	$597,473	$596,973	$591,273
	Series A (Future Capital)	$0	$0	$0	$0	$90,000	$425,000	$425,000	$425,000
	Series B (Future Capital)								
Motor Fuel Tax Fund	Series 2009 BAB Bonds	$349,175	$346,113	$342,313	$342,188	$336,025	$334,625	$332,750	$334,750
	Total Debt Service	**$1,948,701**	**$1,945,261**	**$1,939,103**	**$1,933,400**	**$2,018,788**	**$2,351,968**	**$2,349,500**	**$2,344,120**
Water & Sewer	IEPA Loan	$169,650	$169,650	$169,650	$169,650	$169,650	$169,650	$169,650	$169,650

Dispatching Services

The Village currently participates in an intergovernmental cooperative for dispatching services. For purposes of forecasting, it is assumed the Village will maintain this arrangement throughout the forecast period.

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Assumption	-3.77%	-5.22%	8.88%	4.79%	-3.34%	-1.89%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
CENCOM	472,914	448,230	488,020	511,415	494,350	485,000	499,550	514,537	529,973	545,872	562,248	579,115

Legal

The Village utilizes an outside firm for legal and local adjudication functions. The following chart depicts the annual change in legal expenses throughout the forecast period.

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Assumption	14.59%	-25.02%	-12.18%	-26.64%	13.93%	-0.02%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Legal Expense	363,509	272,560	239,354	175,590	200,050	200,000	206,000	212,180	218,545	225,102	231,855	238,810

Vehicles & Equipment

Vehicle & Equipment replacement costs are accounted for in the Equipment Replacement Fund (27) and funded from an interfund transfer from the General Fund and Water & Sewer Fund. Funding is based on a 5-year rolling average to eliminate large year to year increases or decreases. The Following chart depicts the general government and water & sewer required funding throughout the forecast period.

	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Scheduled Replacement Expense							
Administration							
Vehicles	$0	$0	$26,918	$0	$0	$0	$0
Economic Development							
Vehicles	$31,000	$0	$0	$0	$33,114	$0	$0
Lease	$7,535	$7,524	$7,524	$0	$0	$0	$0
Police Department							
Vehicles	$198,395	$185,584	$197,053	$139,397	$194,210	$170,908	$300,495
Lease	$33,690	$33,690	$0	$0	$0	$0	$0
Public Works							
Vehicles & Equipment	$46,000	$254,750	$254,949	$211,539	$269,666	$208,102	$351,939
Lease	$25,800	$0	$0	$0	$0	$0	$0
Finance/IT							
IT Equipment	$258,100	$80,750	$81,519	$32,307	$33,114	$33,942	$34,791
Total Expenditures	**$600,520**	**$562,298**	**$567,963**	**$383,243**	**$530,105**	**$412,952**	**$687,225**
Funding Requirement (5-Year Rolling Average)							
Administration		$5,384	$5,384	$6,091	$6,091	$6,091	$6,091
Economic Development		$6,623	$6,623	$13,755	$13,755	$7,132	$7,132
Police Department		$177,431	$200,413	$178,377	$201,041	$195,765	$220,241
Public Works		$239,801	$259,239	$281,176	$313,061	$302,424	$346,169
Finance/IT		$52,326	$43,135	$33,963	$34,812	$35,682	$64,224
Existing Leases		$41,214	$7,524	$0	$0	$0	$0
Total Funding	**$475,000**	**$522,779**	**$522,317**	**$513,362**	**$568,760**	**$547,095**	**$643,858**
Administration 50%		$2,692	$2,692	$3,046	$3,046	$3,046	$3,046
Economic Development 100%		$6,623	$6,623	$13,755	$13,755	$7,132	$7,132
Police Department 100%		$177,431	$200,413	$178,377	$201,041	$195,765	$220,241
Public Works 50%		$119,901	$129,619	$140,588	$156,530	$151,212	$173,085
Finance/IT 50%		$26,163	$21,567	$16,981	$17,406	$17,841	$32,112
Existing Leases		$41,214	$7,524	$0	$0	$0	$1
General Fund	**$350,000**	**$374,023**	**$368,438**	**$352,747**	**$391,778**	**$374,996**	**$435,617**
Administration 50%		$2,692	$2,692	$3,046	$3,046	$3,046	$3,046
Public Works 50%		$119,901	$129,619	$140,588	$156,530	$151,212	$173,085
Finance/IT 50%		$26,163	$21,567	$16,981	$17,406	$17,841	$32,112
Existing Leases		$0	$0	$0	$0	$0	$1
Water & Sewer Fund	**$125,000**	**$148,756**	**$153,878**	**$160,615**	**$176,982**	**$172,099**	**$208,243**
Sale of Assets	**$10,000**						
Fund Balance Projection							
Beginning Balance	**$140,292**	**$24,772**	**($14,748)**	**($60,394)**	**$69,725**	**$108,380**	**$242,523**
Revenues	$485,000	$522,779	$522,317	$513,362	$568,760	$547,095	$643,858
Expenditures	$600,520	$562,298	$567,963	$383,243	$530,105	$412,952	$687,225
Ending Balance	**$24,772**	**($14,748)**	**($60,394)**	**$69,725**	**$108,380**	**$242,523**	**$199,157**

Water Supply

The Village purchases Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). CLC JAWA produces a multi-year capital plan that includes projected rates.

Description	Assumption	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Water Consumption Expense - 11-10-830								
Gallons Purchased (1,0C	Prior 2yr. Avg.	715,000	715,000	658,000	658,000	658,000	658,000	658,000
Supply Rate	CLCJAWA Forecas	$2.60	$2.69	$2.75	$2.70	$2.71	$2.77	$1.92
Percent Inc/(Dec)		1.56%	3.46%	2.23%	-1.82%	0.37%	2.21%	-30.69%
Water Supply Expense		**$1,859,000**	**$1,923,350**	**$1,809,500**	**$1,776,600**	**$1,783,180**	**$1,822,660**	**$1,263,360**

Risk Management Fund – 221

The Risk Management Fund was established with the FY2014 Budget to maintain a separate reserve and isolate activity related to the Village's risk management program as a result of moving from a pooled insurance to a self-insured retention program. Any operating surplus will remain in the fund with a targeted balance of $500,000 over time. Funds are transferred from the General Fund and Water & Sewer Fund annually.

Description	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Revenues							
Transfer From General Fund	$333,800	$341,852	$354,257	$367,282	$380,959	$395,319	$410,398
Transfer From W&S Fund	$111,250	$113,951	$118,086	$122,427	$126,986	$131,773	$136,799
Transfers In	**$445,050**	**$455,803**	**$472,343**	**$489,710**	**$507,945**	**$527,093**	**$547,197**
Interest Income	$0	$0	$0	$0	$0	$0	$0
Claims Reimbursements	$5,000	$0	$0	$0	$0	$0	$0
Recurring Revenues	**$5,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$450,050**	**$455,803**	**$472,343**	**$489,710**	**$507,945**	**$527,093**	**$547,197**
Liability Insurance	$212,050	$222,653	$233,785	$245,474	$257,748	$270,636	$284,167
Liability Claims Expense	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Work Comp Insurance	$103,000	$108,150	$113,558	$119,235	$125,197	$131,457	$138,030
Work Comp Claims Expense	$110,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
Total Major Expenditures	**$450,050**	**$455,803**	**$472,343**	**$489,710**	**$507,945**	**$527,093**	**$547,197**
Operating Variance	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Fund Balance 4/30	**$62,557**	**$62,557**	**$62,557**	**$62,557**	**$62,557**	**$62,557**	**$62,557**

Vehicle & Equipment Replacement Fund – 222

The Vehicle & Equipment Replacement Fund was established with the FY2014 Budget to separate capital requests related to day-to-day operations from infrastructure improvements. Funding is based on a 5-year rolling average of replacement costs to smooth large spikes in the funding requirement. Funds are transferred from the General Fund and Water & Sewer Fund annually.

Description	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Revenues							
Transfer From General Fund	$350,000	$374,023	$368,438	$352,747	$391,778	$374,996	$435,617
Transfer From W&S Fund	$125,000	$148,756	$153,878	$160,615	$176,982	$172,099	$208,243
Transfers In	**$475,000**	**$522,779**	**$522,317**	**$513,362**	**$568,760**	**$547,095**	**$643,860**
Interest Income	$0	$0	$0	$0	$0	$0	$0
Recurring Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Income	$10,000	$0	$0	$0	$0	$0	$0
Non-Recurring Revenues	**$10,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$485,000**	**$522,779**	**$522,317**	**$513,362**	**$568,760**	**$547,095**	**$643,860**
Expenditures							
Administration	$0	$0	$26,918	$0	$0	$0	$0
Finance	$258,100	$80,750	$81,519	$32,307	$33,114	$33,942	$34,791
Economic Development	$38,535	$7,524	$7,524	$0	$33,114	$0	$0
Police	$232,085	$219,274	$197,053	$139,397	$194,210	$170,908	$300,495
Public Works	$71,800	$254,750	$254,949	$211,539	$269,666	$208,102	$351,939
Total Major Expenditures	**$600,520**	**$562,298**	**$567,963**	**$383,243**	**$530,105**	**$412,952**	**$687,225**
Other Expenditures	$0	$0	$0	$0	$0	$0	$0
Total Other Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Expenditures	**$600,520**	**$562,298**	**$567,963**	**$383,243**	**$530,105**	**$412,952**	**$687,225**
Operating Variance	**($115,520)**	**($39,520)**	**($45,646)**	**$130,119**	**$38,655**	**$134,143**	**($43,365)**
Fund Balance 4/30	**$24,771**	**($14,749)**	**($60,395)**	**$69,724**	**$108,379**	**$242,522**	**$199,157**

GO Debt Service Fund – 131

The Debt Service Fund handles all of the activity related to paying principal and interest on the Village's outstanding Debt. The fund is required to maintain a balance of 1-years total debt service requirement. A transfer of excess General Fund reserve of $1,250,000 has been dedicated to offset the initial 4 years debt service on an anticipated G.O. issue in FY2018 to fund road improvements. Following FY2021, the Series 2011 bonds expire and funding shifted to pay the remaining debt service on the 2017 issue.

Description	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Revenues							
Transfer From General Fund	$1,551,195	$1,596,790	$1,591,213	$1,592,763	$1,592,343	$1,584,610	$1,586,393
Transfer From MFT	$346,112	$342,313	$342,188	$336,025	$334,625	$332,750	$334,750
Transfer From Other Funds	$0	$0	$0	$0	$0	$0	$0
Transfers In	**$1,897,307**	**$1,939,103**	**$1,933,400**	**$1,928,788**	**$1,926,968**	**$1,917,360**	**$1,921,143**
Interest Income	$500	$510	$520	$531	$541	$552	$563
2010 RZ Bonds Rebate	$50,953	$48,674	$47,426	$45,892	$44,217	$42,159	$40,027
Other Recurring Income	$0	$0	$0	$0	$0	$0	$0
Recurring Revenues	**$51,453**	**$49,184**	**$47,946**	**$46,423**	**$44,758**	**$42,711**	**$40,590**
Other Non-Recurring Revenues							
Transfer In (General Fund Surplus)		$1,250,000					
Non-Recurring Revenues	**$0**	**$1,250,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$1,948,760**	**$3,238,286**	**$1,981,346**	**$1,975,210**	**$1,971,726**	**$1,960,071**	**$1,961,733**
Expenditures							
Series 2009 BAB Bonds (MFT)	$346,113	$342,313	$342,188	$336,025	$334,625	$332,750	$334,750
Series 2006	$289,255	$291,993	$289,315	$291,430	$293,130	$294,310	$290,070
Series 2010 RZ Bonds	$259,088	$260,650	$256,425	$256,810	$251,140	$248,828	$246,650
Series 2011 Refunding (Series 2001)	$455,425	$451,675	$452,800	$451,850	$450,600	$450,200	$454,200
Series 2012 Refunding (Series 2004, 2004A)	$595,380	$592,473	$592,673	$592,673	$597,473	$591,273	$595,473
Series A $5m	$0	$0	$0	$90,000	$425,000	$425,000	$425,000
Series B $5m	$0	$0	$0	$0	$0	$0	$0
Debt Service (G.O. Bonds)	**$1,945,260**	**$1,939,103**	**$1,933,400**	**$2,018,788**	**$2,351,968**	**$2,342,360**	**$2,346,143**
Professional Services	$3,500	$5,000	$5,125	$5,253	$5,384	$5,519	$5,657
Professional Services	**$3,500**	**$5,000**	**$5,125**	**$5,253**	**$5,384**	**$5,519**	**$5,657**
Total Expenditures	**$1,948,760**	**$1,944,103**	**$1,938,525**	**$2,024,041**	**$2,357,352**	**$2,347,879**	**$2,351,800**
Operating Variance	**$0**	**$1,294,184**	**$42,821**	**($48,830)**	**($385,626)**	**($387,808)**	**($390,067)**
Fund Balance	**$2,330,656**	**$3,624,840**	**$3,667,661**	**$3,618,831**	**$3,233,204**	**$2,845,396**	**$2,455,329**
Required Balance (1 years Debt Service)	**$385,396**	**$1,685,737**	**$1,734,261**	**$1,600,043**	**$881,237**	**$503,036**	**$109,187**

General Capital Projects Fund – 141

The General Capital Projects Fund handles all activity relates to infrastructure improvements for the Villages transportation and drainage systems. A $5,000,000 bond issue is anticipated in FY2018 for road improvements.

Description	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Revenues							
Transfer From General Fund	$762,520	$985,000	$1,075,000	$1,107,000	$1,140,000	$1,174,000	$1,209,000
Transfer From Other Funds	$0	$0	$0	$0	$0	$0	$0
Transfers In	**$762,520**	**$985,000**	**$1,075,000**	**$1,107,000**	**$1,140,000**	**$1,174,000**	**$1,209,000**
Interest Income	$500	$500	$500	$500	$500	$500	$500
Charges for Service	$0	$0	$0	$0	$0	$0	$0
Recurring Revenues	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**
Contributions & Grants	$318,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000
Other Non-Recurring Revenues	$0	$0	$0	$0	$0	$0	$0
Transfer From General Fund (Surplus)	$0	$250,000	$0	$0	$0	$0	$0
Non-Recurring Revenues	**$318,000**	**$325,000**	**$75,000**	**$75,000**	**$75,000**	**$75,000**	**$75,000**
Bond Proceeds Series A				$5,000,000			
Bond Proceeds Series B							
Bond Proceeds	**$0**	**$0**	**$0**	**$5,000,000**	**$0**	**$0**	**$0**
Total Revenues	**$1,081,020**	**$1,310,500**	**$1,150,500**	**$6,182,500**	**$1,215,500**	**$1,249,500**	**$1,284,500**
Expenditures							
Sidewalk & Curb Repair	$25,000	$26,000	$27,000	$28,000	$29,000	$30,000	$31,000
Crack Sealing	$40,000	$41,000	$42,000	$43,000	$44,000	$45,000	$46,000
Patching	$110,000	$113,000	$116,000	$119,000	$122,000	$125,000	$128,000
Pavement Marking	$25,000	$26,000	$27,000	$28,000	$29,000	$30,000	$31,000
Road Resurfacing/Reconstruction (PAYGO)	$350,000	$1,234,000	$875,000	$901,000	$928,000	$956,000	$985,000
Road Resurfacing/Reconstruction (Debt)	$0	$0	$0	$5,000,000	$0	$0	$0
Total Transportation System	**$550,000**	**$1,440,000**	**$1,087,000**	**$6,119,000**	**$1,152,000**	**$1,186,000**	**$1,221,000**
Storm Water Mains	$0	$0	$0	$0	$0	$0	$0
Culverts & Appurtances	$118,000	$0	$0	$0	$0	$0	$0
Total Storm Sewer System	**$118,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Facilities	$195,000	$0	$0	$0	$0	$0	$0
Property Purchase	$213,020	$50,500	$50,500	$50,500	$50,500	$50,500	$50,500
Total Property & Facilities	**$408,020**	**$50,500**	**$50,500**	**$50,500**	**$50,500**	**$50,500**	**$50,500**
Total Expenditures	**$1,076,020**	**$1,490,500**	**$1,137,500**	**$6,169,500**	**$1,202,500**	**$1,236,500**	**$1,271,500**
Operating Variance	**$5,000**	**($180,000)**	**$13,000**	**$13,000**	**$13,000**	**$13,000**	**$13,000**
Fund Balance 4/30	**$473,032**	**$293,032**	**$306,032**	**$319,032**	**$332,032**	**$345,032**	**$358,032**

General Fund – 111

The General Fund is the main operating fund of the Village and handles all non-water & sewer operations. Forecasts are presented in 3 models using the conservative, baseline and aggressive assumptions to major revenues. Annual operating deficits or surpluses depicted in the models will be managed during the budget preparation process.

Conservative Model

	Conservative Model						
Description	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Revenues							
Sales Tax	$3,400,000	$3,503,000	$3,858,000	$4,062,000	$4,155,000	$4,167,000	$4,185,000
HR Sales Tax	$1,190,000	$1,225,938	$1,350,248	$1,421,811	$1,454,513	$1,458,876	$1,465,296
Property Tax	$2,446,916	$2,459,150	$2,491,119	$2,523,504	$2,556,310	$2,589,542	$2,623,206
Income Tax	$2,615,000	$2,662,070	$2,709,987	$2,758,767	$2,808,425	$2,836,509	$2,864,874
Use Tax	$490,000	$501,270	$512,799	$514,338	$516,601	$519,597	$523,338
Utility Tax-Phone	$560,000	$520,800	$494,760	$484,865	$475,168	$465,664	$456,351
Utility Tax-Electric	$575,000	$563,500	$552,230	$541,185	$530,362	$519,754	$509,359
Utility Tax-Natural Gas	$325,000	$334,750	$344,793	$355,136	$348,034	$341,073	$334,251
Amusement Tax	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
Major Revenues - General Fund	**$11,851,916**	**$12,020,478**	**$12,563,936**	**$12,911,606**	**$13,094,411**	**$13,148,016**	**$13,211,675**
Recurring Revenues	**$1,249,924**	**$1,169,900**	**$1,170,104**	**$1,170,312**	**$1,170,524**	**$1,170,741**	**$1,170,962**
Non-Recurring Revenues	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**
Total Revenues	**$13,106,840**	**$13,195,378**	**$13,739,040**	**$14,086,918**	**$14,269,935**	**$14,323,756**	**$14,387,637**
% Change from Prior Year		**0.68%**	**4.12%**	**2.53%**	**1.30%**	**0.38%**	**0.45%**
FT Salaries	$4,557,500	$4,649,375	$4,789,675	$4,928,400	$5,071,575	$5,213,025	$5,353,425
FICA (SS/MED)	$156,770	$162,257	$167,936	$173,814	$179,897	$186,194	$192,710
Health Insurance	$962,059	$1,058,265	$1,132,344	$1,211,608	$1,296,420	$1,387,170	$1,484,271
Pension-IMRF	$153,011	$150,934	$155,850	$160,715	$165,740	$170,889	$176,014
Pension-Police Pension	$1,000,485	$1,100,534	$1,210,587	$1,295,328	$1,386,001	$1,483,021	$1,586,832
Legal	$200,000	$206,000	$212,180	$218,545	$225,102	$231,855	$238,810
CenCom	$485,000	$499,550	$514,537	$529,973	$545,872	$562,248	$579,115
Debt Service	$335,000	$405,000	$705,000	$655,000	$605,000	$555,000	$555,000
Total Major Expenditures	**$7,849,825**	**$8,231,914**	**$8,888,108**	**$9,173,382**	**$9,475,607**	**$9,789,400**	**$10,166,179**
Total Other Expenditures	**$2,258,695**	**$2,303,869**	**$2,349,946**	**$2,396,945**	**$2,444,884**	**$2,493,782**	**$2,543,657**
Transfer to Risk Management Fund	$333,800	$341,852	$354,257	$367,282	$380,959	$395,319	$410,398
Transfer to Vehicle & Equipment Replacement Fund	$350,000	$374,023	$368,438	$352,747	$391,778	$374,996	$435,617
Transfer to Debt Service Fund	$1,551,195	$1,596,790	$1,591,213	$1,592,763	$1,592,343	$1,584,610	$1,586,393
Transfer to General Capital Fund	$762,520	$985,000	$1,075,000	$1,107,000	$1,140,000	$1,174,000	$1,209,000
Total Transfers Out	**$2,997,515**	**$3,297,665**	**$3,388,908**	**$3,419,791**	**$3,505,080**	**$3,528,926**	**$3,641,407**
Total Expenditures	**$13,106,035**	**$13,833,448**	**$14,626,962**	**$14,990,119**	**$15,425,571**	**$15,812,108**	**$16,351,244**
% Change from Prior Year		**5.55%**	**5.74%**	**2.48%**	**2.90%**	**2.51%**	**3.41%**
Operating Variance	**$805**	**($638,070)**	**($887,922)**	**($903,200)**	**($1,155,636)**	**($1,488,352)**	**($1,963,607)**
One-Time Transfers	**$0**	**($1,500,000)**	**$0**	**$0**	**$0**		**$0**
Unassigned Fund Balance 4/30	**$8,896,678**	**$6,758,608**	**$5,870,686**	**$4,967,486**	**$3,811,850**	**$2,323,498**	**$359,891**
Target Fund Balance	**$6,571,061**	**$6,433,514**	**$6,727,586**	**$6,933,633**	**$6,997,156**	**$7,016,640**	**$6,985,049**
% of Revenues	**88.00%**	**68.28%**	**56.72%**	**46.57%**	**35.41%**	**21.52%**	**3.35%**
Over/(Under) Target Fund Balance	**$2,325,617**	**$325,094**	**($856,900)**	**($1,966,147)**	**($3,185,306)**	**($4,693,142)**	**($6,625,158)**

Baseline Model

Description	Baseline Model FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Revenues							
Sales Tax	$3,400,000	$3,571,000	$4,005,000	$4,297,000	$4,482,000	$4,585,000	$4,697,000
HR Sales Tax	$1,190,000	$1,249,738	$1,401,456	$1,503,762	$1,568,424	$1,604,498	$1,643,648
Property Tax	$2,446,916	$2,483,620	$2,540,743	$2,599,180	$2,658,961	$2,720,117	$2,782,680
Income Tax	$2,615,000	$2,714,370	$2,817,516	$2,924,582	$3,035,716	$3,126,787	$3,220,591
Use Tax	$490,000	$511,070	$533,046	$545,306	$558,612	$573,024	$588,610
Utility Tax-Phone	$560,000	$532,000	$516,040	$516,040	$516,040	$516,040	$516,040
Utility Tax-Electric	$575,000	$575,000	$575,000	$575,000	$575,000	$575,000	$575,000
Utility Tax-Natural Gas	$325,000	$341,250	$358,313	$376,228	$376,228	$376,228	$376,228
Amusement Tax	$250,000	$255,000	$260,100	$265,302	$270,608	$276,020	$281,541
Major Revenues - General Fund	**$11,851,916**	**$12,233,048**	**$13,007,214**	**$13,602,400**	**$14,041,589**	**$14,352,715**	**$14,681,337**
Recurring Revenues	**$1,249,924**	**$1,169,900**	**$1,170,104**	**$1,170,312**	**$1,170,524**	**$1,170,741**	**$1,170,962**
Non-Recurring Revenues	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**
Total Revenues	**$13,106,840**	**$13,407,948**	**$14,182,318**	**$14,777,712**	**$15,217,113**	**$15,528,455**	**$15,857,299**
% Change from Prior Year		**2.30%**	**5.78%**	**4.20%**	**2.97%**	**2.05%**	**2.12%**
FT Salaries	$4,557,500	$4,649,375	$4,789,675	$4,928,400	$5,071,575	$5,213,025	$5,353,425
FICA (SS/MED)	$156,770	$162,257	$167,936	$173,814	$179,897	$186,194	$192,710
Health Insurance	$962,059	$1,058,265	$1,132,344	$1,211,608	$1,296,420	$1,387,170	$1,484,271
Pension-IMRF	$153,011	$150,934	$155,850	$160,715	$165,740	$170,889	$176,014
Pension-Police Pension	$1,000,485	$1,100,534	$1,210,587	$1,295,328	$1,386,001	$1,483,021	$1,586,832
Legal	$200,000	$206,000	$212,180	$218,545	$225,102	$231,855	$238,810
CenCom	$485,000	$499,550	$514,537	$529,973	$545,872	$562,248	$579,115
Debt Service	$335,000	$405,000	$705,000	$655,000	$605,000	$555,000	$555,000
Total Major Expenditures	**$7,849,825**	**$8,231,914**	**$8,888,108**	**$9,173,382**	**$9,475,607**	**$9,789,400**	**$10,166,179**
Total Other Expenditures	**$2,258,695**	**$2,303,869**	**$2,349,946**	**$2,396,945**	**$2,444,884**	**$2,493,782**	**$2,543,657**
Transfer to Risk Management Fund	$333,800	$341,852	$354,257	$367,282	$380,959	$395,319	$410,398
Transfer to Vehicle & Equipment Replacement Fund	$350,000	$374,023	$368,438	$352,747	$391,778	$374,996	$435,617
Transfer to Debt Service Fund	$1,551,195	$1,596,790	$1,591,213	$1,592,763	$1,592,343	$1,584,610	$1,586,393
Transfer to General Capital Fund	$762,520	$985,000	$1,075,000	$1,107,000	$1,140,000	$1,174,000	$1,209,000
Total Transfers Out	**$2,997,515**	**$3,297,665**	**$3,388,908**	**$3,419,791**	**$3,505,080**	**$3,528,926**	**$3,641,407**
Total Expenditures	**$13,106,035**	**$13,833,448**	**$14,626,962**	**$14,990,119**	**$15,425,571**	**$15,812,108**	**$16,351,244**
% Change from Prior Year		**5.55%**	**5.74%**	**2.48%**	**2.90%**	**2.51%**	**3.41%**
Operating Variance	**$805**	**($425,501)**	**($444,644)**	**($212,407)**	**($208,458)**	**($283,653)**	**($493,945)**
One-Time Transfers	**$0**	**($1,500,000)**	**$0**	**$0**	**$0**	**$0**	**$0**
Unassigned Fund Balance 4/30	**$8,906,678**	**$6,981,177**	**$6,536,533**	**$6,324,126**	**$6,115,668**	**$5,832,015**	**$5,338,070**
Target Fund Balance	**$6,571,061**	**$6,571,684**	**$7,015,717**	**$7,382,649**	**$7,612,822**	**$7,799,694**	**$7,940,330**
% of Revenues	**88.10%**	**69.05%**	**60.56%**	**55.68%**	**52.22%**	**48.60%**	**43.70%**
Over/(Under) Target Fund Balance	**$2,335,617**	**$409,493**	**($479,184)**	**($1,058,523)**	**($1,497,154)**	**($1,967,679)**	**($2,602,260)**

Aggressive Model

Description	Aggressive Model FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Revenues							
Sales Tax	$3,400,000	$3,639,000	$4,154,000	$4,540,000	$4,826,000	$5,034,000	$5,258,000
HR Sales Tax	$1,190,000	$1,273,538	$1,453,616	$1,588,803	$1,688,897	$1,761,520	$1,839,731
Property Tax	$2,446,916	$2,508,089	$2,590,856	$2,676,354	$2,764,674	$2,855,908	$2,950,153
Income Tax	$2,615,000	$2,766,670	$2,927,137	$3,096,911	$3,276,532	$3,440,358	$3,612,376
Use Tax	$490,000	$520,870	$553,685	$577,493	$603,134	$630,757	$660,529
Utility Tax-Phone	$560,000	$543,200	$537,768	$548,523	$559,494	$570,684	$582,097
Utility Tax-Electric	$575,000	$586,500	$598,230	$610,195	$622,398	$634,846	$647,543
Utility Tax-Natural Gas	$325,000	$347,750	$372,093	$398,139	$406,102	$414,224	$422,508
Amusement Tax	$250,000	$260,000	$270,400	$281,216	$292,465	$304,163	$316,330
Major Revenues - General Fund	**$11,851,916**	**$12,445,617**	**$13,457,784**	**$14,317,634**	**$15,039,695**	**$15,646,460**	**$16,289,268**
Recurring Revenues	**$1,249,924**	**$1,169,900**	**$1,170,104**	**$1,170,312**	**$1,170,524**	**$1,170,741**	**$1,170,962**
Non-Recurring Revenues	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**
Total Revenues	**$13,106,840**	**$13,620,517**	**$14,632,888**	**$15,492,946**	**$16,215,219**	**$16,822,201**	**$17,465,230**
% Change from Prior Year		**3.92%**	**7.43%**	**5.88%**	**4.66%**	**3.74%**	**3.82%**
FT Salaries	$4,557,500	$4,649,375	$4,789,675	$4,928,400	$5,071,575	$5,213,025	$5,353,425
FICA (SS/MED)	$156,770	$162,257	$167,936	$173,814	$179,897	$186,194	$192,710
Health Insurance	$962,059	$1,058,265	$1,132,344	$1,211,608	$1,296,420	$1,387,170	$1,484,271
Pension-IMRF	$153,011	$150,934	$155,850	$160,715	$165,740	$170,889	$176,014
Pension-Police Pension	$1,000,485	$1,100,534	$1,210,587	$1,295,328	$1,386,001	$1,483,021	$1,586,832
Legal	$200,000	$206,000	$212,180	$218,545	$225,102	$231,855	$238,810
CenCom	$485,000	$499,550	$514,537	$529,973	$545,872	$562,248	$579,115
Debt Service	$335,000	$405,000	$705,000	$655,000	$605,000	$555,000	$555,000
Total Major Expenditures	**$7,849,825**	**$8,231,914**	**$8,888,108**	**$9,173,382**	**$9,475,607**	**$9,789,400**	**$10,166,179**
Total Other Expenditures	**$2,258,695**	**$2,303,869**	**$2,349,946**	**$2,396,945**	**$2,444,884**	**$2,493,782**	**$2,543,657**
Transfer to Risk Management Fund	$333,800	$341,852	$354,257	$367,282	$380,959	$395,319	$410,398
Transfer to Vehicle & Equipment Replacement Fund	$350,000	$374,023	$368,438	$352,747	$391,778	$374,996	$435,617
Transfer to Debt Service Fund	$1,551,195	$1,596,790	$1,591,213	$1,592,763	$1,592,343	$1,584,610	$1,586,393
Transfer to General Capital Fund	$762,520	$985,000	$1,075,000	$1,107,000	$1,140,000	$1,174,000	$1,209,000
Total Transfers Out	**$2,997,515**	**$3,297,665**	**$3,388,908**	**$3,419,791**	**$3,505,080**	**$3,528,926**	**$3,641,407**
Total Expenditures	**$13,106,035**	**$13,833,448**	**$14,626,962**	**$14,990,119**	**$15,425,571**	**$15,812,108**	**$16,351,244**
% Change from Prior Year		**5.55%**	**5.74%**	**2.48%**	**2.90%**	**2.51%**	**3.41%**
Operating Variance	**$805**	**($212,931)**	**$5,926**	**$502,827**	**$789,649**	**$1,010,093**	**$1,113,986**
One-Time Transfers	**$0**	**($1,500,000)**	**$0**	**$0**	**$0**	**$0**	**$0**
Unassigned Fund Balance 4/30	**$8,906,678**	**$7,193,747**	**$7,199,673**	**$7,702,500**	**$8,492,149**	**$9,502,242**	**$10,616,228**
Target Fund Balance	**$6,571,061**	**$6,709,854**	**$7,308,587**	**$7,847,550**	**$8,261,591**	**$8,640,629**	**$8,985,485**
% of Revenues	**88.10%**	**69.69%**	**64.03%**	**63.80%**	**66.81%**	**71.48%**	**76.80%**
Over/(Under) Target Fund Balance	**$2,335,617**	**$483,893**	**($108,914)**	**($145,050)**	**$230,558**	**$861,613**	**$1,630,743**

General Fund Balance Projection

The Village financial policies state the General Fund must maintain an unrestricted balance of at least 65% of budgeted operating revenues. Assuming annual deficits forecasted in the previous models ae adjusted for during the budget process, the following chart depicts the anticipated General Fund unrestricted balance throughout the forecast period.

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Budgeted Operating Revenues	$10,094,789	$10,200,179	$10,220,725	$10,473,214	$9,929,560	$10,109,325	$10,110,283	$10,793,410	$11,357,921	$11,712,033	$11,999,530	$12,215,892
Reserve Policy	50%	50%	50%	50%	50%	65%	65%	65%	65%	65%	65%	65%
Required Reserve Balance	**$5,047,395**	**$5,100,090**	**$5,110,363**	**$5,236,607**	**$4,964,780**	**$6,571,061**	**$6,571,684**	**$7,015,717**	**$7,382,649**	**$7,612,822**	**$7,799,694**	**$7,940,330**
Unreserved Ending Fund Balance	**$5,529,405**	**$5,873,303**	**$6,792,219**	**$7,756,678**	**$8,896,678**	**$8,896,678**	**$8,896,678**	**$7,396,678**	**$7,396,678**	**$7,396,678**	**$7,396,678**	**$7,396,678**
Reserved per Financial Policy	($5,047,395)	($5,100,090)	($5,110,363)	($5,236,607)	($4,964,780)	($6,571,061)	($6,571,684)	($7,015,717)	($7,382,649)	($7,612,822)	($7,799,694)	($7,940,330)
Transfer for Future Debt Service							($1,250,000)					
Transfer for Future Capital							($250,000)					
Excess/Deficiency	**$482,011**	**$773,214**	**$1,681,857**	**$2,520,071**	**$3,931,898**	**$2,325,617**	**$824,994**	**$380,961**	**$14,029**	**($216,144)**	**($403,016)**	**($543,652)**

Water & Sewer Funds – 211, 212, 213

The Water & Sewer utility of the Village is comprised of 3 separate funds; the operating fund (11), the water system capital fund (12), and the sanitary sewer system capital fund (13). These funds are responsible for the day-today operations of the water and sewer systems as well as infrastructure maintenance and replacement.

Description	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Revenues							
Water Charges	$3,319,370	$3,430,367	$3,534,531	$3,640,461	$3,749,922	$3,861,149	$3,975,906
Customer Fee	$505,000	$496,500	$496,500	$496,500	$496,500	$496,500	$496,500
Sewer Fee	$373,400	$373,440	$373,440	$373,440	$373,440	$373,440	$373,440
Water Sales-Other Communities	$210,000	$217,740	$221,160	$0	$0	$0	$0
Total Major Revenues	**$4,407,770**	**$4,518,047**	**$4,625,631**	**$4,510,401**	**$4,619,862**	**$4,731,089**	**$4,845,846**
Recurring Revenues	**$371,460**	**$371,460**	**$371,460**	**$371,460**	**$371,460**	**$371,460**	**$371,460**
Non-Recurring Revenues	**$25,000**	**$0**	**$2,000,000**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$4,804,230**	**$4,889,507**	**$6,997,091**	**$4,881,861**	**$4,991,322**	**$5,102,549**	**$5,217,306**
Expenditures							
FT Salaries	$864,000	$897,025	$930,450	$961,275	$993,100	$1,025,025	$1,051,901
FICA (SS/MED)	$71,025	$68,622	$71,179	$73,538	$75,972	$78,414	$80,470
Health Insurance	$233,560	$256,886	$274,868	$294,108	$314,696	$336,725	$360,296
Pension-IMRF	$107,900	$102,756	$106,584	$110,119	$113,781	$117,465	$120,989
Purchase of Water	$1,875,220	$1,923,350	$1,809,500	$1,776,600	$1,783,180	$1,822,660	$1,263,360
Liability & WC Insurance	$111,250	$113,951	$118,086	$122,427	$126,986	$131,773	$136,799
Equipment Replacement	$125,000	$148,756	$153,878	$160,615	$176,982	$172,099	$208,243
Debt Service	$169,650	$169,650	$169,650	$169,650	$169,650	$169,650	$169,650
IEPA Phase 1 (Water Meters)		$55,000	$55,000	$55,000	$55,000	$55,000	$55,000
IEPA Phase 2 (Watermain)			$140,000	$140,000	$140,000	$140,000	$140,000
Capital Outlay -Sewer (13)	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450
Capital Outlay - Water (12)	$832,790	$200,000	$2,200,000	$200,000	$200,000	$200,000	$825,000
Total Major Expenditures	**$4,767,845**	**$4,313,445**	**$6,406,645**	**$4,440,782**	**$4,526,797**	**$4,626,261**	**$4,789,158**
Total Other Expenditures	**$840,235**	**$861,241**	**$882,772**	**$904,841**	**$927,462**	**$950,649**	**$974,415**
Total Expenditures	**$5,608,080**	**$5,174,686**	**$7,289,417**	**$5,345,624**	**$5,454,259**	**$5,576,910**	**$5,763,573**
Operating Variance	**($803,850)**	**($285,180)**	**($292,326)**	**($463,763)**	**($462,937)**	**($474,362)**	**($546,267)**
Ending Unrestricted Net assets	**$3,538,231**	**$3,253,051**	**$2,960,725**	**$2,496,962**	**$2,034,025**	**$1,559,663**	**$1,013,396**

Motor Fuel Tax Fund – 121

The Motor Fuel Tax Fund handles activity related to the Villages allotment of Motor Fuel Tax from the State of Illinois. By statute these revenues are restricted to use for transportation related projects. The Village utilizes Motor Fuel Tax funds to pay the debt service on the Series 2009 bonds which were used for road resurfacing. The remaining funds are used to pay for the annual road program in conjunction with general funds.

Description	Increase Factor	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Motor Fuel Tax Allotment	2% Annually	$662,110	$668,731	$675,418	$682,173	$688,994	$695,884	$702,843
Total Major Revenues	**See Detail**	**$662,110**	**$668,731**	**$675,418**	**$682,173**	**$688,994**	**$695,884**	**$702,843**
Interest Income	2% Annually	$0	$0	$0	$0	$0	$0	$0
Recurring Revenues		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
BAB Credit	0% Annually	$46,960	$35,312	$41,060	$37,515	$33,608	$29,618	$25,618
Contributions & Grants	0% Annually	$212,295	$112,297	$112,297	$112,297	$112,297	$112,297	$112,297
Non-Recurring Revenues		**$259,255**	**$147,609**	**$153,357**	**$149,812**	**$145,905**	**$141,915**	**$137,915**
Total Revenues		**$921,365**	**$816,340**	**$828,775**	**$831,985**	**$834,899**	**$837,799**	**$840,758**
Debt Service	See Detail	$349,175	$346,113	$342,313	$342,188	$336,025	$334,625	$332,750
Total Major Expenditures		**$349,175**	**$346,113**	**$342,313**	**$342,188**	**$336,025**	**$334,625**	**$332,750**
(1) Operating Supplies/Expenses	2.5% Annually	$222,930	$0	$0	$0	$0	$0	$0
Professional Services	2.5% Annually	$22,500	$0	$0	$0	$0	$0	$0
(2) Capital Outlay	2% Annually	$0	$1,133,417	$486,463	$489,797	$498,874	$503,174	$508,008
Total Other Expenditures		**$245,430**	**$1,133,417**	**$486,463**	**$489,797**	**$498,874**	**$503,174**	**$508,008**
Total Expenditures		**$594,605**	**$1,479,530**	**$828,775**	**$831,985**	**$834,899**	**$837,799**	**$840,758**
Operating Variance		**$326,760**	**($663,190)**	**$0**	**$0**	**$0**	**$0**	**$0**

Debt Forecast

Summary

The Village currently has four outstanding General Obligation debt issues. The Village utilizes debt to fund major capital projects that cannot otherwise be financed through traditional revenue streams. The Village plans to utilize future debt to fund major capital reconstruction projects primarily in the South and Southwest section of the Village. Infrastructure in these areas in some instances is in need of major reconstruction to be brought up to modern standards and included in a regular maintenance plan.

As part of the Village's overall capital plan, the Village's long-term debt plan provides for the lowering of the overall debt burden while providing funding for infrastructure improvements. The Village plans to utilize General Obligation debt to fund $5m for infrastructure every 5 years by issuing 15 year GO bonds every 5th year. In addition to the pay-as-go portion of capital spending, this financing mechanism is the basis for funding the Multi-Year Capital Plan. More information regarding the Village's capital plans can be found in the Multi-Year Capital Plan document. The Forecast assumes 3.5% interest and a 15 year term with equal debt service payments for the future issues. The Following charts depict the Village's anticipated debt issuances and burden over the next 5 and 10 years.

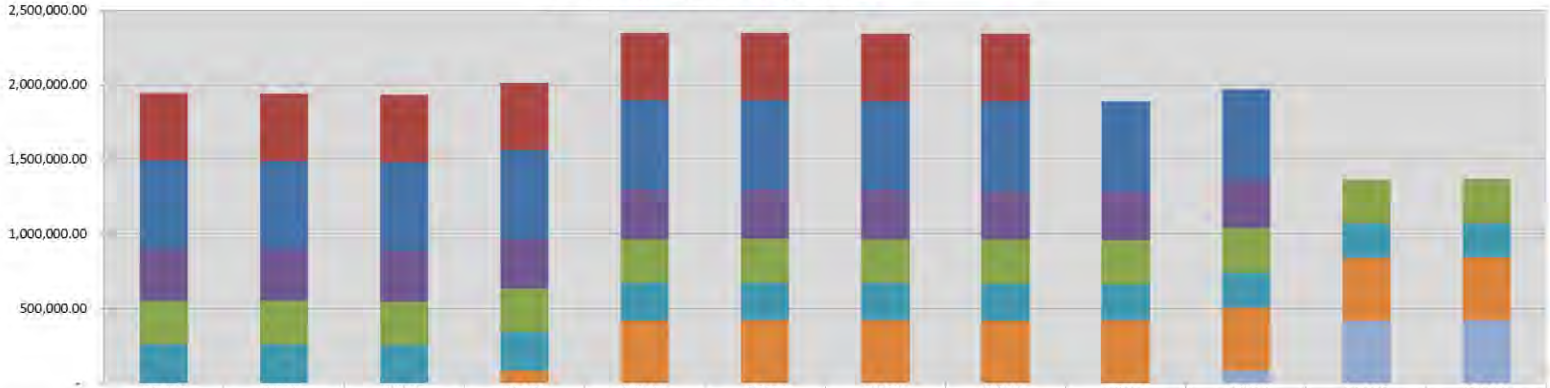
5-Year Forecast

Total G.O. Debt Service Obligations				
Fiscal Year	Balance 4/30	Principal	Interest	Gross of Credit Total P&I
2015	14,975,000.00	1,350,000.00	595,260.00	1,945,260.00
2016	13,590,000.00	1,385,000.00	554,102.50	1,939,102.50
2017	12,170,000.00	1,420,000.00	513,400.00	1,933,400.00
2018	15,710,000.00	1,460,000.00	552,960.17	2,012,960.17
2019	14,205,000.00	1,790,000.00	557,245.00	2,347,245.00
2020	12,365,000.00	1,845,000.00	501,642.50	2,346,642.50
2021	10,470,000.00	1,900,000.00	442,492.50	2,342,492.50

10-Year Forecast

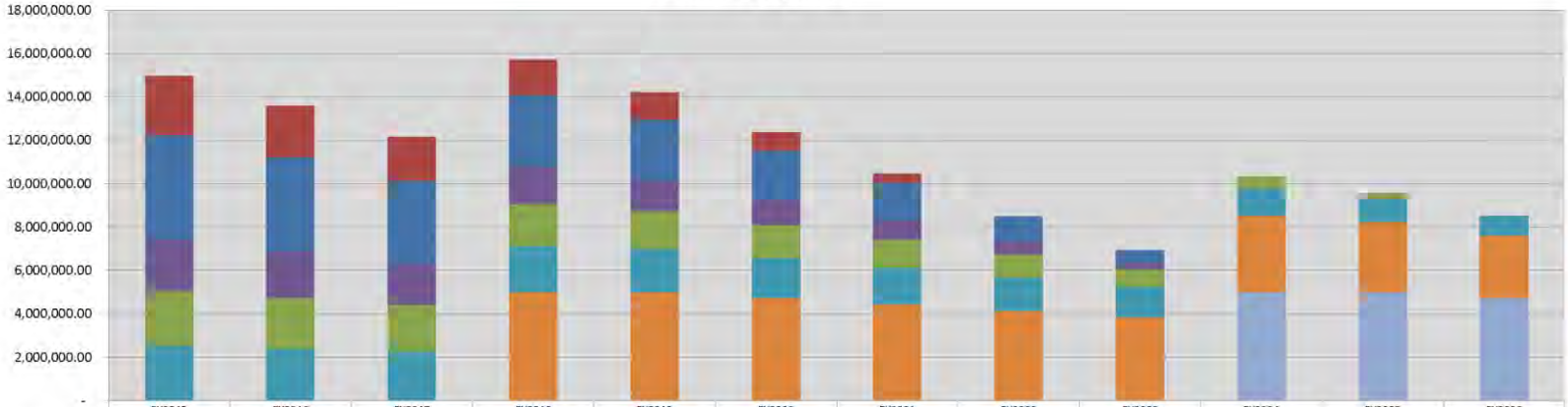
Total G.O. Debt Service Obligations				
Fiscal Year	Balance 4/30	Principal	Interest	Gross of Credit Total P&I
2015	14,975,000.00	1,350,000.00	595,260.00	1,945,260.00
2016	13,590,000.00	1,385,000.00	554,102.50	1,939,102.50
2017	12,170,000.00	1,420,000.00	513,400.00	1,933,400.00
2018	15,710,000.00	1,460,000.00	552,960.17	2,012,960.17
2019	14,205,000.00	1,790,000.00	557,245.00	2,347,245.00
2020	12,365,000.00	1,845,000.00	501,642.50	2,346,642.50
2021	10,470,000.00	1,900,000.00	442,492.50	2,342,492.50
2022	8,510,000.00	1,960,000.00	379,942.50	2,339,942.50
2023	6,945,000.00	1,575,000.00	312,763.76	1,887,763.76
2024	10,325,000.00	1,625,000.00	343,022.67	1,968,022.67
2025	9,585,000.00	1,030,000.00	335,932.50	1,365,932.50
2026	8,535,000.00	1,065,000.00	303,880.00	1,368,880.00

Debt Service Requirements by Issue



	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
2011 Refunding (2001)	455,425.00	451,675.00	452,800.00	451,850.00	450,600.00	450,200.00	454,200.00	452,400.00	-	-	-	-
2013 Refunding (2004 & 2004a)	595,380.00	592,472.50	592,672.50	592,672.50	597,472.50	596,972.50	591,272.50	595,472.50	603,262.50	604,750.00		
2009 BABS (North Side)	346,112.50	342,312.50	342,187.50	336,025.00	334,625.00	332,750.00	334,750.00	331,000.00	326,393.76	326,275.00	-	-
2006 Dredging & Fac. Imp.	289,255.00	291,992.50	289,315.00	291,430.00	293,130.00	294,310.00	290,070.00	295,620.00	295,540.00	294,915.00	293,865.00	297,255.00
2010 RZ (S/SW Side)	259,087.50	260,650.00	256,425.00	256,810.00	251,140.00	250,267.50	248,827.50	246,650.00	239,225.00	236,125.00	232,755.00	228,795.00
Gen Cap Future Series A				84,172.67	420,277.50	422,142.50	423,372.50	418,800.00	423,342.50	421,785.00	419,035.00	420,687.50
Gen Cap Future Series B										84,172.67	420,277.50	422,142.50

Outstanding by Issue



	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
2011 Refunding (2001)	2,735,000.00	2,380,000.00	2,015,000.00	1,640,000.00	1,255,000.00	855,000.00	435,000.00	-	-	-	-	-
2013 Refunding (2004 & 2004a)	4,820,000.00	4,330,000.00	3,830,000.00	3,320,000.00	2,795,000.00	2,260,000.00	1,720,000.00	1,165,000.00	590,000.00	-		
2009 BABS (North Side)	2,375,000.00	2,150,000.00	1,915,000.00	1,675,000.00	1,425,000.00	1,165,000.00	890,000.00	605,000.00	310,000.00	-	-	-
2006 Dredging & Fac. Imp.	2,535,000.00	2,350,000.00	2,160,000.00	1,960,000.00	1,750,000.00	1,530,000.00	1,305,000.00	1,065,000.00	815,000.00	555,000.00	285,000.00	-
2010 RZ (S/SW Side)	2,510,000.00	2,380,000.00	2,250,000.00	2,115,000.00	1,980,000.00	1,840,000.00	1,695,000.00	1,545,000.00	1,395,000.00	1,240,000.00	1,080,000.00	915,000.00
Gen Cap Future Series A				5,000,000.00	5,000,000.00	4,715,000.00	4,425,000.00	4,130,000.00	3,835,000.00	3,530,000.00	3,220,000.00	2,905,000.00
Gen Cap Future Series B										5,000,000.00	5,000,000.00	4,715,000.00

Capital Funding Forecast

Summary

The Village prepares a Multi-Year Capital Plan which provides for the maintenance and replacement of the Village's 3 main infrastructure systems; Transportation & Drainage, Water and Sewer. To identify the funding for the plan, the Village projects available capital funding for the next 20 years. The Charts below depict the 5 and 10 year funding of the Village's Multi-Year Capital Plan.

5-Year Forecast

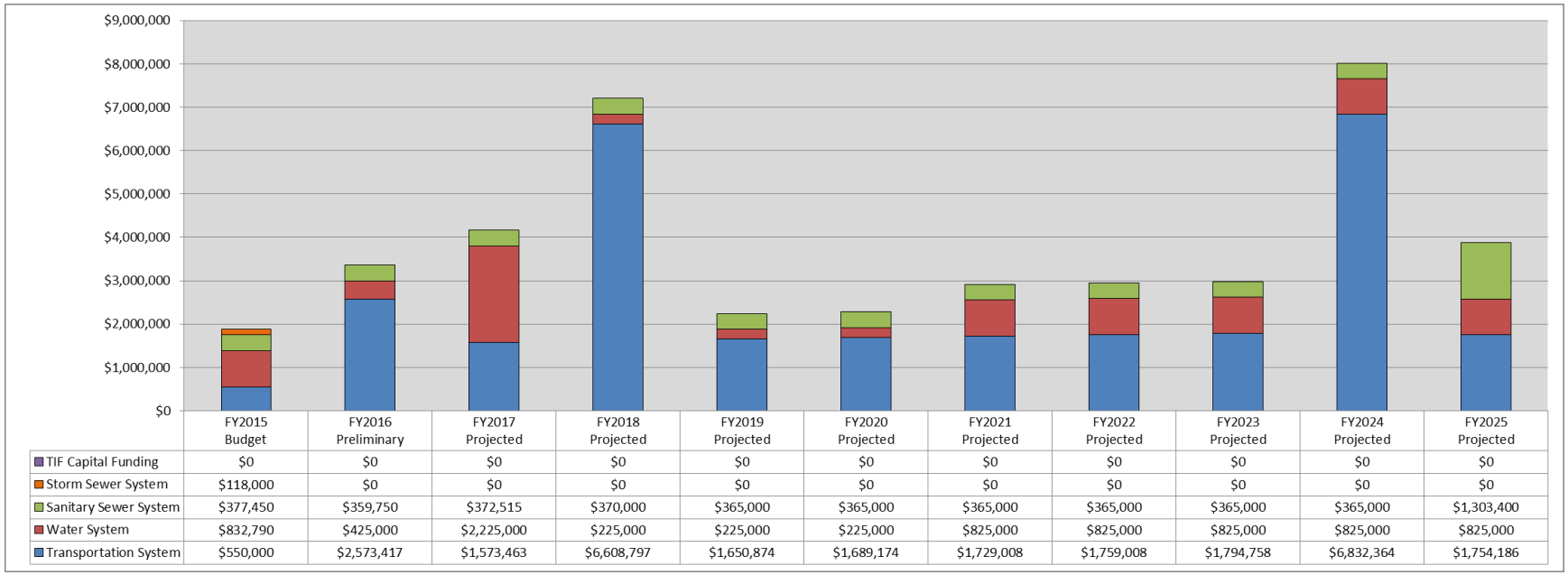
Description		Fund	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Transportation System									
Funding									
General Capital Fund (85)		85	$550,000	$1,440,000	$1,087,000	$1,119,000	$1,152,000	$1,186,000	$1,221,000
Bond Funded Capital Fund (72)		72	$0	$0	$0	$5,000,000	$0	$0	$0
Motor Fuel Tax Fund (21)		21	$0	$1,133,417	$486,463	$489,797	$498,874	$503,174	$508,008
Total Transportation System Funding			**$550,000**	**$2,573,417**	**$1,573,463**	**$6,608,797**	**$1,650,874**	**$1,689,174**	**$1,729,008**
Expenditures									
Sidewalk & Curb Repair		85	$25,000	$26,000	$27,000	$28,000	$29,000	$30,000	$31,000
Crack Sealing		85	$40,000	$41,000	$42,000	$43,000	$44,000	$45,000	$46,000
Patching		85	$110,000	$113,000	$116,000	$119,000	$122,000	$125,000	$128,000
Pavement Marking		85	$25,000	$26,000	$27,000	$28,000	$29,000	$30,000	$31,000
Resurfacing/Replacement	Paygo	85	$350,000	$1,234,000	$875,000	$901,000	$928,000	$956,000	$985,000
Resurfacing/Replacement	Debt	72	$0	$0	$0	$5,000,000	$0	$0	$0
Resurfacing/Replacement	Paygo	21	$0	$1,133,417	$486,463	$489,797	$498,874	$503,174	$508,008
Total Transportation System Expenditures			**$550,000**	**$2,573,417**	**$1,573,463**	**$6,608,797**	**$1,650,874**	**$1,689,174**	**$1,729,008**
Storm Sewer System									
Funding									
General Capital Fund (85)		85	$118,000	$0	$0	$0	$0	$0	$0
Total Storm Sewer System Funding			**$118,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures									
Culverts	Paygo	85	$118,000	$0	$0	$0	$0	$0	$0
Total Storm Sewer System Expenditures			**$118,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Description		Fund	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Water System									
Funding									
Water Capital Fund (12)	Paygo	12	$832,790	$200,000	$200,000	$200,000	$200,000	$200,000	$825,000
IEPA Phase 1	Debt	12							
IEPA Loan (Watermains)	Debt	12			$2,000,000				
Total Water System Funding			**$832,790**	**$200,000**	**$2,200,000**	**$200,000**	**$200,000**	**$200,000**	**$825,000**
Expenditures									
Meter Replacement	Paygo	12	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Rollins Gateway Relocation (reserves)	Paygo	12	$701,450						
Wood St. Booster Station	Paygo	12	$4,800						
Well Improvements	Paygo	12	$37,000						
IEPA Loan (Watermains)	Debt	12			$2,000,000				
Watermains	Paygo	12	$64,540	$400,000	$200,000	$200,000	$200,000	$200,000	$800,000
Total Funding Water System			**$832,790**	**$425,000**	**$2,225,000**	**$225,000**	**$225,000**	**$225,000**	**$825,000**
Sanitary Sewer System									
Funding									
Sewer Capital Fund (13)			$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450
Total Funding Sanitary Sewer System			**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**
Expenditures									
Sewer Televising	Paygo	13	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
Lining	Paygo	13	$144,000	$174,300	$173,460	$180,000	$175,000	$175,000	$175,000
Spot Repair	Paygo	13	$133,450	$85,450	$99,055	$90,000	$90,000	$90,000	$90,000
TotalExpenditures Sanitary Sewer System			**$377,450**	**$359,750**	**$372,515**	**$370,000**	**$365,000**	**$365,000**	**$365,000**
TIF Capital Funding									
TIF #4		TIF#4							
Total TIF Capital Funding			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Available Capital Funding			**$2,569,740**	**$2,492,667**	**$4,164,307**	**$7,193,716**	**$2,227,332**	**$2,262,119**	**$2,898,388**

10-Year Forecast

Description		Fund	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Transportation System														
Funding														
General Capital Fund (85)		85	$550,000	$1,440,000	$1,087,000	$1,119,000	$1,152,000	$1,186,000	$1,221,000	$1,257,000	$1,293,000	$1,330,000	$1,368,000	$1,407,999
Bond Funded Capital Fund (72)		72	$0	$0	$0	$5,000,000	$0	$0	$0	$0	$0	$5,000,000	$0	$1
Motor Fuel Tax Fund (21)		21	$0	$1,133,417	$486,463	$489,797	$498,874	$503,174	$508,008	$502,008	$501,758	$502,364	$386,186	$702,843
Total Transportation System Funding			**$550,000**	**$2,573,417**	**$1,573,463**	**$6,608,797**	**$1,650,874**	**$1,689,174**	**$1,729,008**	**$1,759,008**	**$1,794,758**	**$6,832,364**	**$1,754,186**	**$2,110,843**
Expenditures														
Sidewalk & Curb Repair		85	$25,000	$26,000	$27,000	$28,000	$29,000	$30,000	$31,000	$32,000	$33,000	$34,000	$35,000	$36,000
Crack Sealing		85	$40,000	$41,000	$42,000	$43,000	$44,000	$45,000	$46,000	$47,000	$48,000	$49,000	$50,000	$51,000
Patching		85	$110,000	$113,000	$116,000	$119,000	$122,000	$125,000	$128,000	$131,000	$134,000	$137,000	$140,000	$144,000
Pavement Marking		85	$25,000	$26,000	$27,000	$28,000	$29,000	$30,000	$31,000	$32,000	$33,000	$34,000	$35,000	$36,000
Resurfacing/Replacement	Paygo	85	$350,000	$1,234,000	$875,000	$901,000	$928,000	$956,000	$985,000	$1,015,000	$1,045,000	$1,076,000	$1,108,000	$1,141,000
Resurfacing/Replacement	Debt	72	$0	$0	$0	$5,000,000	$0	$0	$0	$0	$0	$5,000,000	$0	$0
Resurfacing/Replacement	Paygo	21	$0	$1,133,417	$486,463	$489,797	$498,874	$503,174	$508,008	$502,008	$501,758	$502,364	$386,186	$702,843
Total Transportation System Expenditures			**$550,000**	**$2,573,417**	**$1,573,463**	**$6,608,797**	**$1,650,874**	**$1,689,174**	**$1,729,008**	**$1,759,008**	**$1,794,758**	**$6,832,364**	**$1,754,186**	**$2,110,843**
Storm Sewer System														
Funding														
General Capital Fund (85)		85	$118,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Total Storm Sewer System Funding			**$118,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures														
Culverts	Paygo	85	$118,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Storm Sewer System Expenditures			**$118,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Description		Fund	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Water System														
Funding														
Water Capital Fund (12)	Paygo	12	$832,790	$200,000	$200,000	$200,000	$200,000	$200,000	$825,000	$825,000	$825,000	$825,000	$825,000	$825,000
IEPA Phase 1	Debt	12												
IEPA Loan (Watermains)	Debt	12			$2,000,000									
Total Water System Funding			**$832,790**	**$200,000**	**$2,200,000**	**$200,000**	**$200,000**	**$200,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**
Expenditures														
Meter Replacement	Paygo	12	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Rollins Gateway Relocation (reserves)	Paygo	12	$701,450											
Wood St. Booster Station	Paygo	12	$4,800											
Well Improvements	Paygo	12	$37,000											
IEPA Loan (Watermains)	Debt	12			$2,000,000									
Watermains	Paygo	12	$64,540	$400,000	$200,000	$200,000	$200,000	$200,000	$800,000	$800,000	$800,000	$800,000	$800,000	$800,000
Total Funding Water System			**$832,790**	**$425,000**	**$2,225,000**	**$225,000**	**$225,000**	**$225,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**
Sanitary Sewer System														
Funding														
Sewer Capital Fund (13)			$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450
Total Funding Sanitary Sewer System			**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**
Expenditures														
Sewer Televising	Paygo	13	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000				
Lining	Paygo	13	$144,000	$174,300	$173,460	$180,000	$175,000	$175,000	$175,000	$175,000	$175,000	$175,000	$175,000	$175,000
Spot Repair	Paygo	13	$133,450	$85,450	$99,055	$90,000	$90,000	$90,000	$90,000	$90,000	$190,000	$190,000	$373,500	$373,500
TotalExpenditures Sanitary Sewer System			**$377,450**	**$359,750**	**$372,515**	**$370,000**	**$365,000**	**$365,000**	**$365,000**	**$365,000**	**$365,000**	**$365,000**	**$1,303,400**	**$1,303,400**
TIF Capital Funding														
TIF #4		TIF#4												
Total TIF Capital Funding			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Available Capital Funding			**$2,569,740**	**$2,492,667**	**$4,164,307**	**$7,193,716**	**$2,227,332**	**$2,262,119**	**$2,898,388**	**$2,928,388**	**$2,964,138**	**$8,001,744**	**$3,861,966**	**$4,218,623**



	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected
TIF Capital Funding	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Storm Sewer System	$118,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sanitary Sewer System	$377,450	$359,750	$372,515	$370,000	$365,000	$365,000	$365,000	$365,000	$365,000	$365,000	$1,303,400
Water System	$832,790	$425,000	$2,225,000	$225,000	$225,000	$225,000	$825,000	$825,000	$825,000	$825,000	$825,000
Transportation System	$550,000	$2,573,417	$1,573,463	$6,608,797	$1,650,874	$1,689,174	$1,729,008	$1,759,008	$1,794,758	$6,832,364	$1,754,186

ATTACHMENT 2
Multi Year Capital Plan

VILLAGE OF

ROUND LAKE BEACH

Illinois

Multi-Year Capital Plan

Fiscal Years 2016 - 2025

(May 1, 2015 – April 30, 2025)

Prepared By: Finance Department

Presented: September 19, 2014

Planning	***Planning***	*Planning*	*Reporting*	*Reporting*	*Reporting*
Multi-Year Financial Forecast	**Multi-Year Capital Plan**	Annual Budget	Monthly Treasurer's Report	Annual Financial Report (Audit)	Popular Annual Financial Report

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Plan Overview

Purpose

The Village's Multi-Year Capital Improvement Plan (CIP) is part of the Village's long term strategic planning and is presented annually as part of the financial planning and reporting process. Each year, Village staff meets with the Village's Engineering consultants to update the CIP. The updated Plan is then presented to the Village Board in the fall in conjunction with the Multi-Year Financial Forecast which outlines available capital funding.

The process for preparing the plan includes identifying the inventory of assets requiring maintenance, repair or replacement, with particular attention to those assets that are essential to the Village's mission and long-term vision for the community. The plan focuses on the 4 main systems of infrastructure; Transportation, Water, Storm Sewer and Sanitary Sewer.

Definitions

Capital Assets - Tangible and intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period. They include land, land improvements, easements, buildings and improvements, machinery and equipment, infrastructure and works of art and historical treasures.

Infrastructure - Capital assets include infrastructure assets which are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. A government with the primary responsibility for managing infrastructure assets reports that asset, even if a third party maintains it under contract.

Estimated Useful Life – The period during which an asset is expected to be useful to the Village, usually stated in years. The standards or parameters for estimating the useful lives of capital assets are based on professional judgments and industry averages, therefore determined to be objectively reasonable.

Maintenance Activities – For the purposes of this plan maintenance activities are routine maintenance on an asset with a cost greater than $5,000.

Accounting

As a local government organization the Village utilizes Fund Accounting to account for various resources and activities. The Village accounts for the replacement and major maintenance of its infrastructure assets in various funds to segregate the resources available. The various funds and a description of each follows;

Water Capital Fund (212) – This fund accounts for all capital needs related to the Village's water system. Funds are transferred from the Village's water & sewer operating fund to cover the cost of capital.

Sewer Capital Fund (213) – This fund accounts for all capital needs related to the Village's sanitary sewer capital assets.

Bond Funded Capital (142) – This fund accounts for the proceeds and expenditures from bond issuance to fund capital projects.

Motor Fuel Tax Fund (121) – This fund accounts for proceeds from Motor Fuel Taxes, which by statute, are to be utilized for transportation related projects. Traditionally the Village utilizes MFT funds for debt service and maintenance and replacement of Transportation System assets.

General Capital Projects Fund (141) – This fund accounts for all other Village assets unrelated to the water & sanitary sewer systems including, roadways and storm sewer systems, buildings and building improvements, and land.

TIF #4 Capital Fund (144) - This fund accounts for proceeds from TIF district #4 used to fund capital improvements within the boundaries of the TIF.

Overall Funding Strategy

The funding strategy for the CIP includes utilizing expiring debt service, incremental rate adjustments, revenues from new growth and grant funding. The approach to developing a funding strategy included the following parameters;

- Funding must come from existing revenue streams and charges
- Target a 50/50 balance between pay-as-you-go and debt funding
- Term of debt will not exceed useful life of the asset
- No increase in the amount of outstanding debt over time

Recognizing the immediate need for infrastructure improvements and the lack of immediate funding for the total costs on a pay as you go basis, the Village has established a funding strategy that allows for large infusions of funding through General Obligation bond issues or low-interest loans in addition to the pay as you go portion for the Transportation and Water systems.

Transportation System

Overview

The Village's Transportation System is comprised of 80 center lane miles of roadway with much of it having curb & gutter. The system also includes concrete sidewalks for pedestrian traffic.

Roadways require routine maintenance such as crack sealing, striping and patching to achieve the maximum useful life of the surface. Resurfacing occurs approximately every 15-20 years to replace the surface given a sound structural road base underneath. Without the structural base, a full reconstruction of the roadway is required at a much higher cost. Sidewalks require maintenance periodically throughout their life consisting of lifting and concrete repair.

Ratings & Benchmarks

In 2013, the Village rated all roadways to determine the most cost effective use of funds. The system rates the pavement condition and assigns a Pavement Condition Index (PCI) factor on a scale of 1-100, with 100 being new. Ratings are updated every 5 years.

Assumptions & Approach

The Transportation System plan is based on a few broad assumptions;

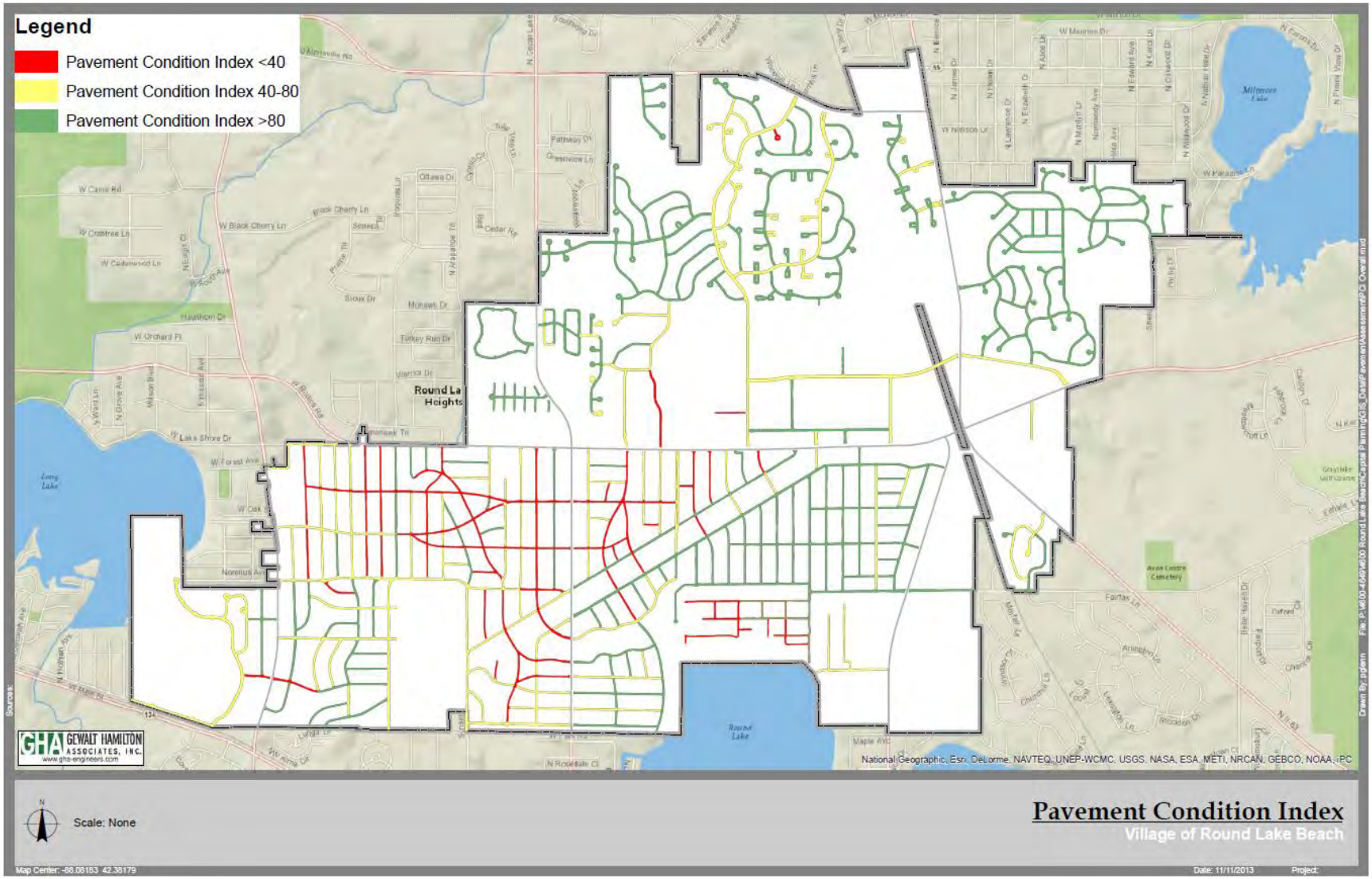
- All replacements are in-kind, no enhancements or new infrastructure is assumed without a dedicated funding source
- Replacement is timed in conjunction with utility and maintenance program work
- Compliance with State and Federal regulations
- Divide streets into 3 categories based on a PCI of <40, 40-80, >80
    - Resurface the roads with a PCI rating <40 within the next 5 years
    - Resurface the roads with a PCI rating 40-80 in the next 5-10 years
    - Resurface the roads with a PCI rating >80 in the next 10-15 years
- Routine maintenance programs stay at least 3-years ahead of road resurfacing program

Funding Plan – Transportation

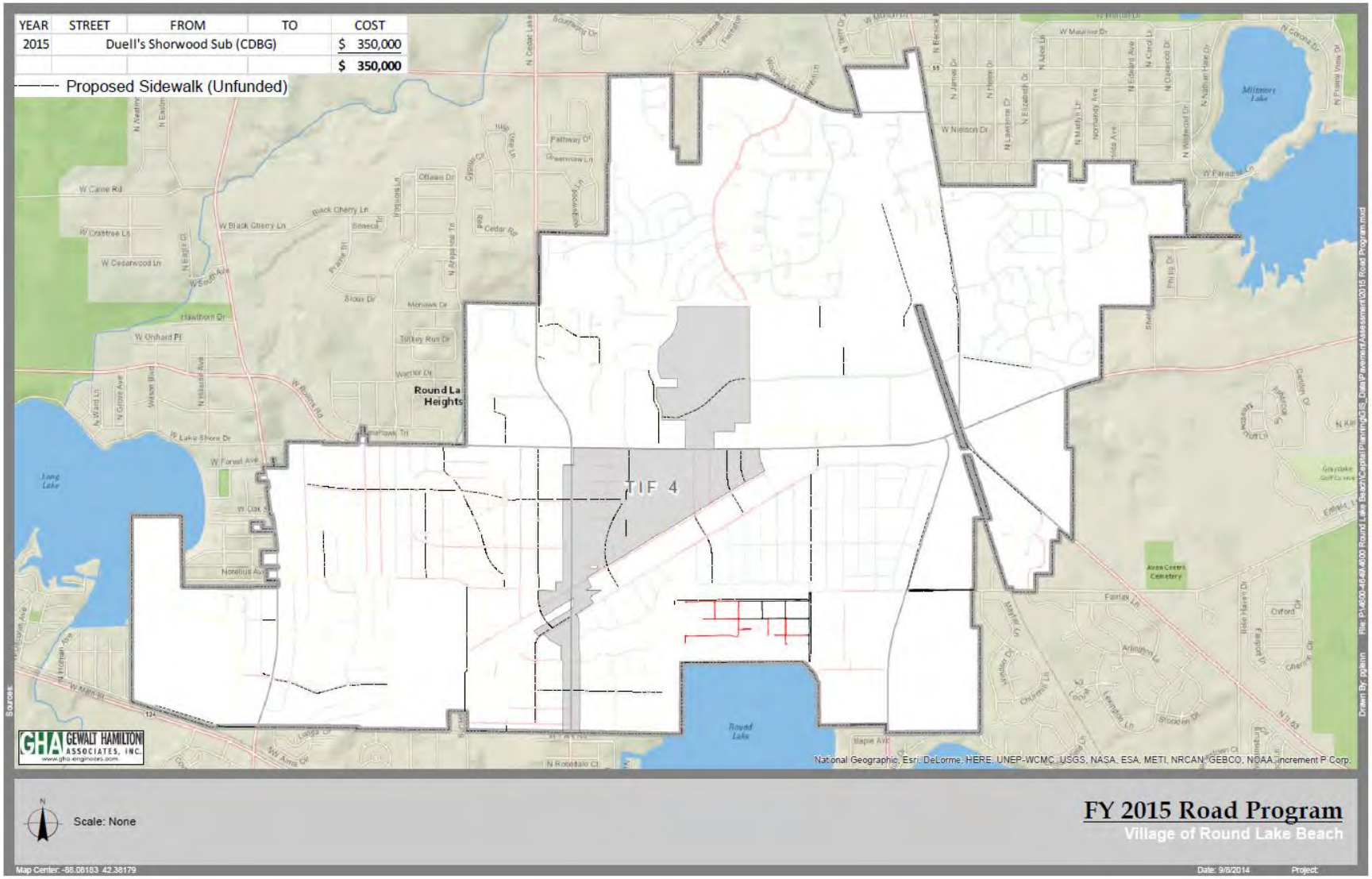
The funding plan for the transportation system utilizes existing reserves, expiring debt, and savings from operating efficiencies and revenue from new growth. The debt portion of the funding model consists of a 15 year $5 million bond issue every 5 years. The pay-as-you-go portion of the program consists of Motor Fuel Tax funds and savings from efficiencies and growth directed to the General Capital Fund. The following graphic depicts the funding model for the 10-year period.

Description		Fund	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected
Transportation System													
Funding													
General Capital Fund (85)		85	$550,000	$1,440,000	$1,087,000	$1,119,000	$1,152,000	$1,186,000	$1,221,000	$1,257,000	$1,293,000	$1,330,000	$1,368,000
Bond Funded Capital Fund (72)		72	$0	$0	$0	$5,000,000	$0	$0	$0	$0	$0	$5,000,000	$0
Motor Fuel Tax Fund (21)		21	$0	$1,133,417	$486,463	$489,797	$498,874	$503,174	$508,008	$502,008	$501,758	$502,364	$386,186
Total Transportation System Funding			**$550,000**	**$2,573,417**	**$1,573,463**	**$6,608,797**	**$1,650,874**	**$1,689,174**	**$1,729,008**	**$1,759,008**	**$1,794,758**	**$6,832,364**	**$1,754,186**
Expenditures													
Sidewalk & Curb Repair		85	$25,000	$26,000	$27,000	$28,000	$29,000	$30,000	$31,000	$32,000	$33,000	$34,000	$35,000
Crack Sealing		85	$40,000	$41,000	$42,000	$43,000	$44,000	$45,000	$46,000	$47,000	$48,000	$49,000	$50,000
Patching		85	$110,000	$113,000	$116,000	$119,000	$122,000	$125,000	$128,000	$131,000	$134,000	$137,000	$140,000
Pavement Marking		85	$25,000	$26,000	$27,000	$28,000	$29,000	$30,000	$31,000	$32,000	$33,000	$34,000	$35,000
Resurfacing/Replacement	Paygo	85	$350,000	$1,234,000	$875,000	$901,000	$928,000	$956,000	$985,000	$1,015,000	$1,045,000	$1,076,000	$1,108,000
Resurfacing/Replacement	Debt	72	$0	$0	$0	$5,000,000	$0	$0	$0	$0	$0	$5,000,000	$0
Resurfacing/Replacement	Paygo	21	$0	$1,133,417	$486,463	$489,797	$498,874	$503,174	$508,008	$502,008	$501,758	$502,364	$386,186
Total Transportation System Expenditures			**$550,000**	**$2,573,417**	**$1,573,463**	**$6,608,797**	**$1,650,874**	**$1,689,174**	**$1,729,008**	**$1,759,008**	**$1,794,758**	**$6,832,364**	**$1,754,186**

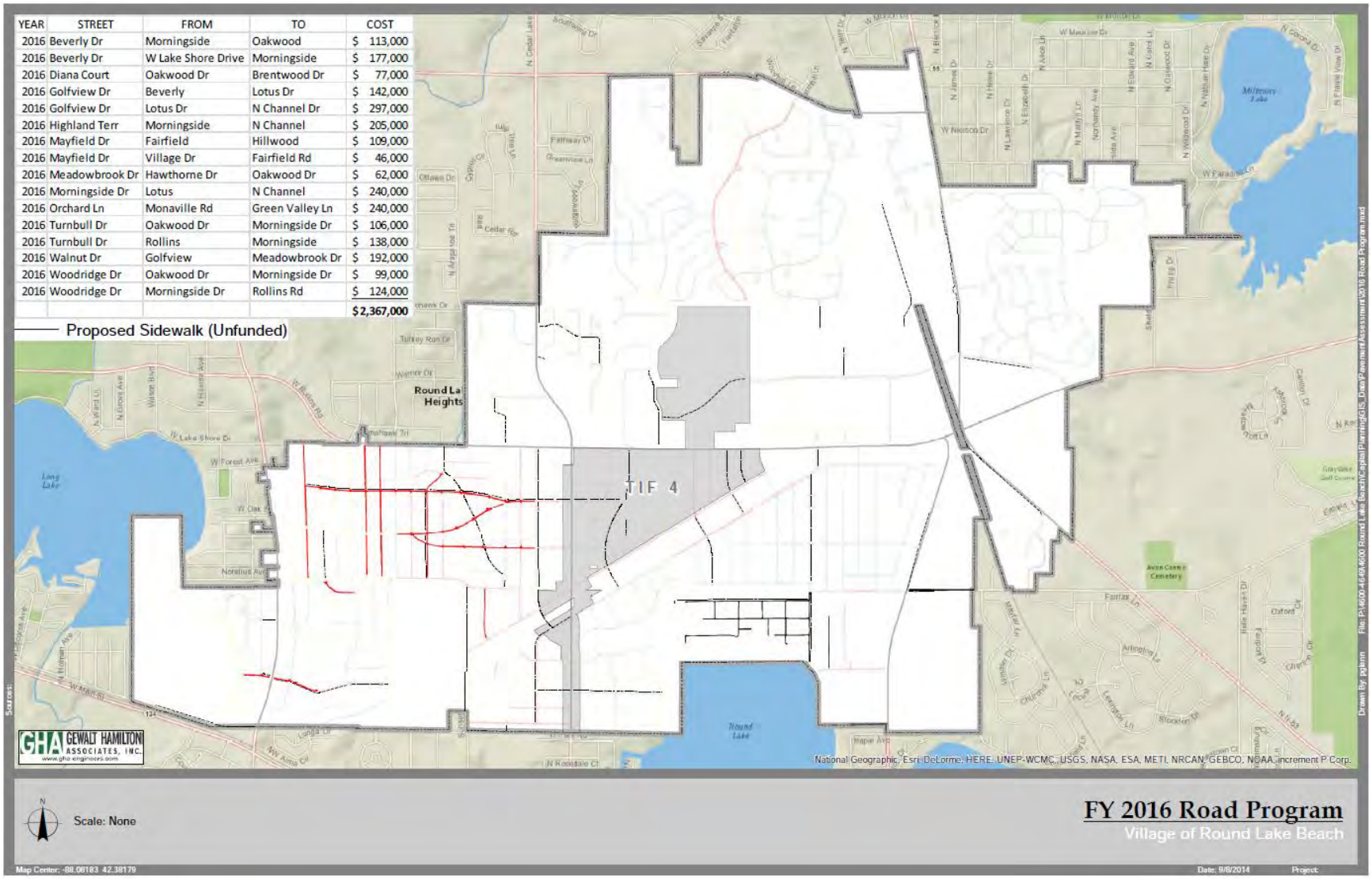
System Rating Map



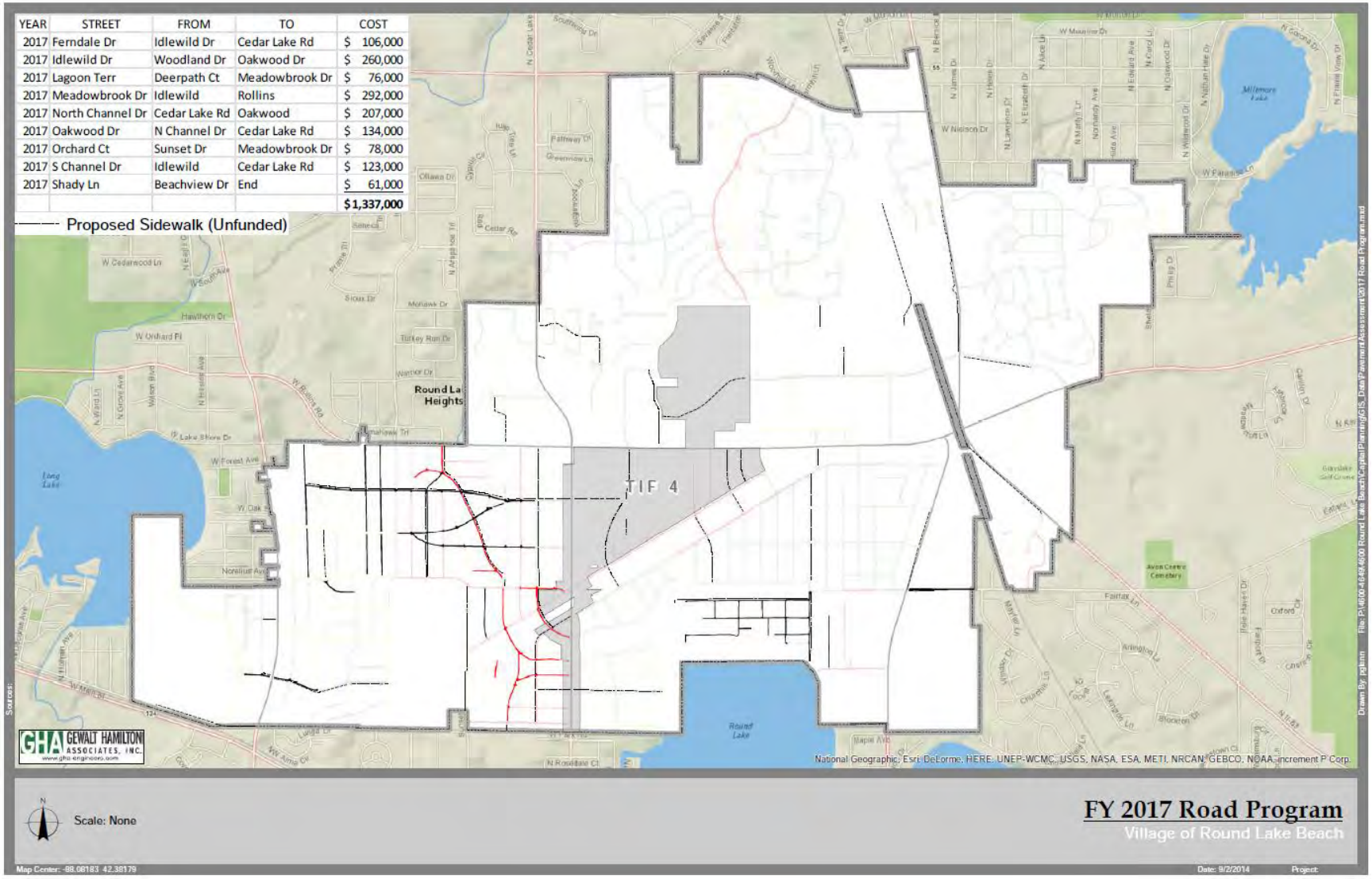
Maintenance & Replacement Plan

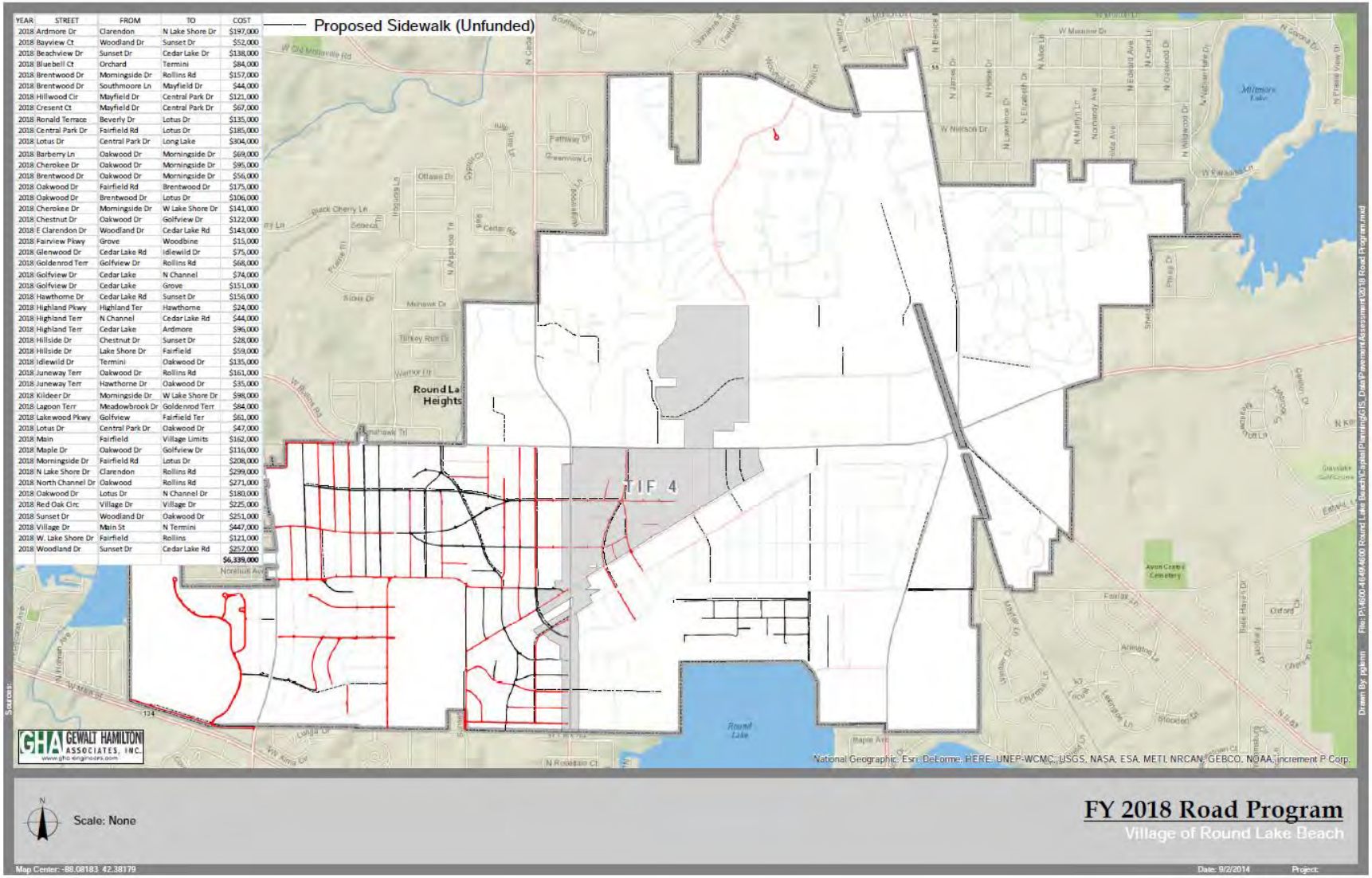


YEAR	STREET	FROM	TO	COST
2016	Beverly Dr	Morningside	Oakwood	$ 113,000
2016	Beverly Dr	W Lake Shore Drive	Morningside	$ 177,000
2016	Diana Court	Oakwood Dr	Brentwood Dr	$ 77,000
2016	Golfview Dr	Beverly	Lotus Dr	$ 142,000
2016	Golfview Dr	Lotus Dr	N Channel Dr	$ 297,000
2016	Highland Terr	Morningside	N Channel	$ 205,000
2016	Mayfield Dr	Fairfield	Hillwood	$ 109,000
2016	Mayfield Dr	Village Dr	Fairfield Rd	$ 46,000
2016	Meadowbrook Dr	Hawthorne Dr	Oakwood Dr	$ 62,000
2016	Morningside Dr	Lotus	N Channel	$ 240,000
2016	Orchard Ln	Monaville Rd	Green Valley Ln	$ 240,000
2016	Turnbull Dr	Oakwood Dr	Morningside Dr	$ 106,000
2016	Turnbull Dr	Rollins	Morningside	$ 138,000
2016	Walnut Dr	Golfview	Meadowbrook Dr	$ 192,000
2016	Woodridge Dr	Oakwood Dr	Morningside Dr	$ 99,000
2016	Woodridge Dr	Morningside Dr	Rollins Rd	$ 124,000
				$2,367,000



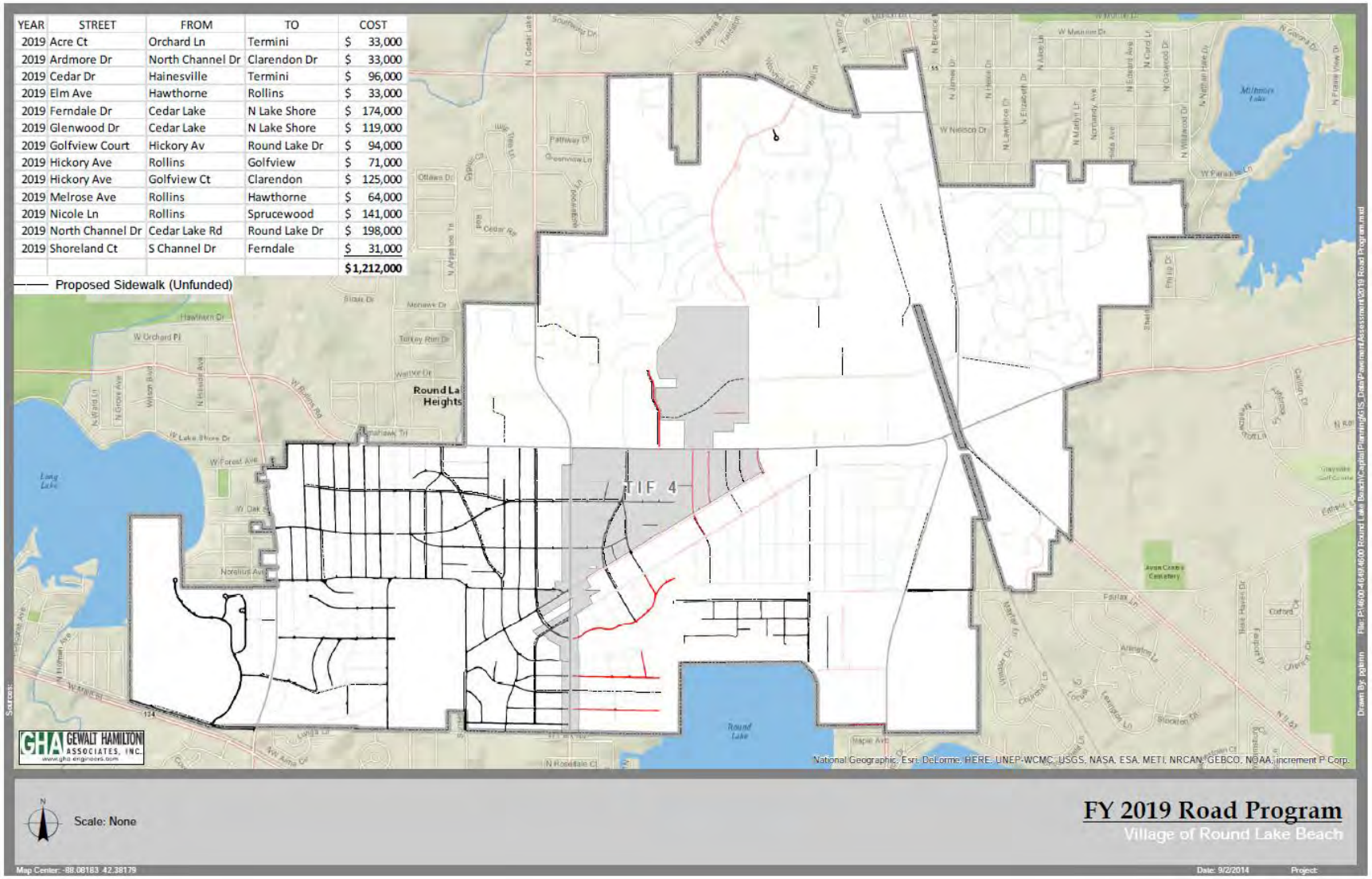
YEAR	STREET	FROM	TO	COST
2017	Ferndale Dr	Idlewild Dr	Cedar Lake Rd	$ 106,000
2017	Idlewild Dr	Woodland Dr	Oakwood Dr	$ 260,000
2017	Lagoon Terr	Deerpath Ct	Meadowbrook Dr	$ 76,000
2017	Meadowbrook Dr	Idlewild	Rollins	$ 292,000
2017	North Channel Dr	Cedar Lake Rd	Oakwood	$ 207,000
2017	Oakwood Dr	N Channel Dr	Cedar Lake Rd	$ 134,000
2017	Orchard Ct	Sunset Dr	Meadowbrook Dr	$ 78,000
2017	S Channel Dr	Idlewild	Cedar Lake Rd	$ 123,000
2017	Shady Ln	Beachview Dr	End	$ 61,000
				$1,337,000



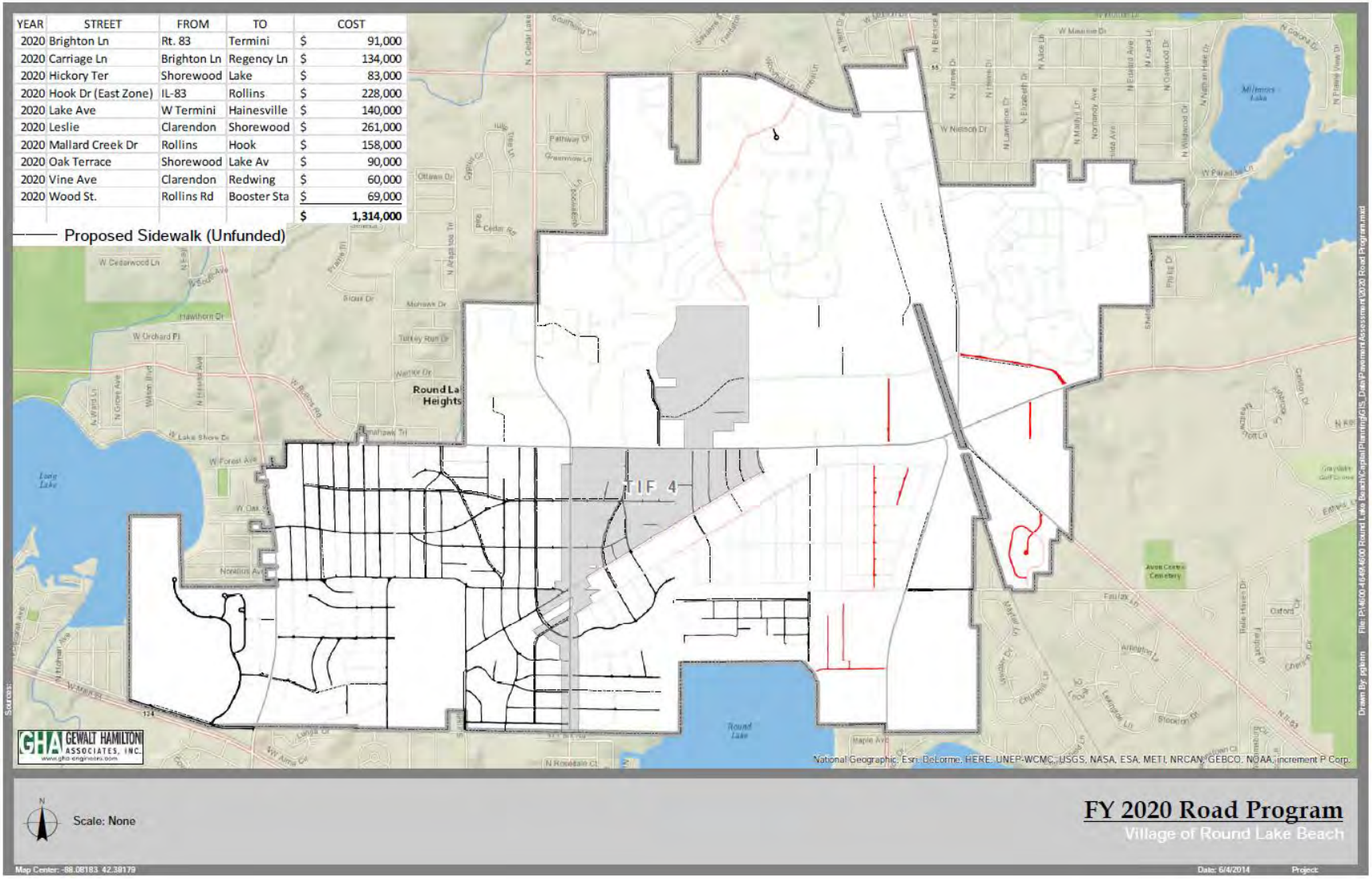


YEAR	STREET	FROM	TO	COST
2018	Ardmore Dr	Clarendon	N Lake Shore Dr	$197,000
2018	Bayview Ct	Woodland Dr	Sunset Dr	$52,000
2018	Beachview Dr	Sunset Dr	Cedar Lake Dr	$138,000
2018	Bluebell Ct	Orchard	Termini	$84,000
2018	Brentwood Dr	Morningside Dr	Rollins Rd	$157,000
2018	Brentwood Dr	Southmoore Ln	Mayfield Dr	$44,000
2018	Hillwood Cir	Mayfield Dr	Central Park Dr	$121,000
2018	Cresent Ct	Mayfield Dr	Central Park Dr	$67,000
2018	Ronald Terrace	Beverly Dr	Lotus Dr	$135,000
2018	Central Park Dr	Fairfield Rd	Lotus Dr	$185,000
2018	Lotus Dr	Central Park Dr	Long Lake	$304,000
2018	Barberry Ln	Oakwood Dr	Morningside Dr	$69,000
2018	Cherokee Dr	Oakwood Dr	Morningside Dr	$95,000
2018	Brentwood Dr	Oakwood Dr	Morningside Dr	$56,000
2018	Oakwood Dr	Fairfield Rd	Brentwood Dr	$175,000
2018	Oakwood Dr	Brentwood Dr	Lotus Dr	$106,000
2018	Cherokee Dr	Morningside Dr	W Lake Shore Dr	$141,000
2018	Chestnut Dr	Oakwood Dr	Golfview Dr	$122,000
2018	E Clarendon Dr	Woodland Dr	Cedar Lake Rd	$143,000
2018	Fairview Pkwy	Grove	Woodbine	$15,000
2018	Glenwood Dr	Cedar Lake Rd	Idlewild Dr	$75,000
2018	Goldenrod Terr	Golfview Dr	Rollins Rd	$68,000
2018	Golfview Dr	Cedar Lake	N Channel	$74,000
2018	Golfview Dr	Cedar Lake	Grove	$151,000
2018	Hawthorne Dr	Cedar Lake Rd	Sunset Dr	$156,000
2018	Highland Pkwy	Highland Ter	Hawthorne	$24,000
2018	Highland Terr	N Channel	Cedar Lake Rd	$44,000
2018	Highland Terr	Cedar Lake	Ardmore	$96,000
2018	Hillside Dr	Chestnut Dr	Sunset Dr	$28,000
2018	Hillside Dr	Lake Shore Dr	Fairfield	$59,000
2018	Idlewild Dr	Termini	Oakwood Dr	$135,000
2018	Juneway Terr	Oakwood Dr	Rollins Rd	$161,000
2018	Juneway Terr	Hawthorne Dr	Oakwood Dr	$35,000
2018	Kildeer Dr	Morningside Dr	W Lake Shore Dr	$98,000
2018	Lagoon Terr	Meadowbrook Dr	Goldenrod Terr	$84,000
2018	Lakewood Pkwy	Golfview	Fairfield Ter	$61,000
2018	Lotus Dr	Central Park Dr	Oakwood Dr	$47,000
2018	Main	Fairfield	Village Limits	$162,000
2018	Maple Dr	Oakwood Dr	Golfview Dr	$116,000
2018	Morningside Dr	Fairfield Rd	Lotus Dr	$208,000
2018	N Lake Shore Dr	Clarendon	Rollins Rd	$299,000
2018	North Channel Dr	Oakwood	Rollins Rd	$271,000
2018	Oakwood Dr	Lotus Dr	N Channel Dr	$180,000
2018	Red Oak Circ	Village Dr	Village Dr	$225,000
2018	Sunset Dr	Woodland Dr	Oakwood Dr	$251,000
2018	Village Dr	Main St	N Termini	$447,000
2018	W. Lake Shore Dr	Fairfield	Rollins	$121,000
2018	Woodland Dr	Sunset Dr	Cedar Lake Rd	$257,000
				$6,339,000

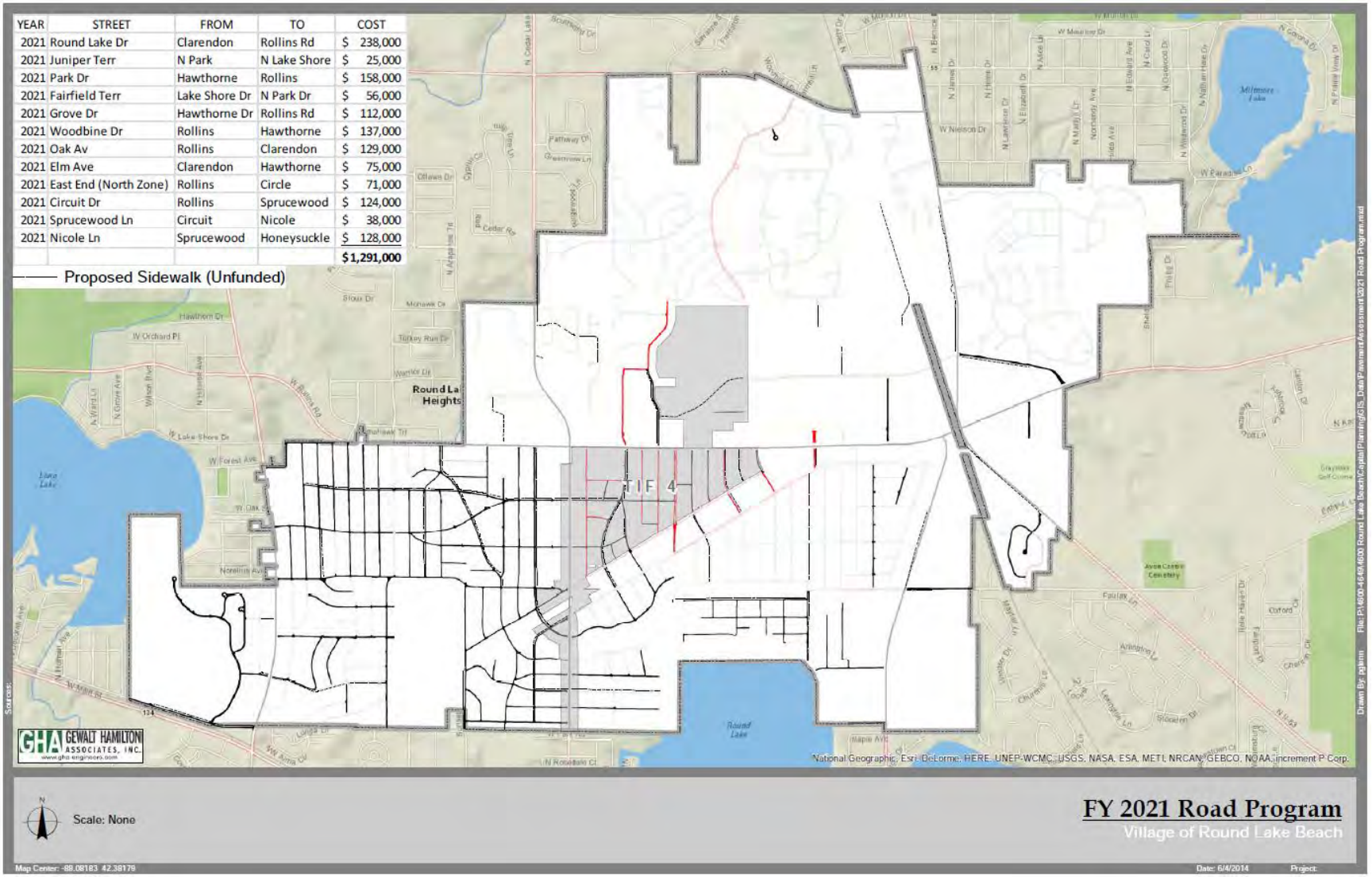
YEAR	STREET	FROM	TO	COST
2019	Acre Ct	Orchard Ln	Termini	$ 33,000
2019	Ardmore Dr	North Channel Dr	Clarendon Dr	$ 33,000
2019	Cedar Dr	Hainesville	Termini	$ 96,000
2019	Elm Ave	Hawthorne	Rollins	$ 33,000
2019	Ferndale Dr	Cedar Lake	N Lake Shore	$ 174,000
2019	Glenwood Dr	Cedar Lake	N Lake Shore	$ 119,000
2019	Golfview Court	Hickory Av	Round Lake Dr	$ 94,000
2019	Hickory Ave	Rollins	Golfview	$ 71,000
2019	Hickory Ave	Golfview Ct	Clarendon	$ 125,000
2019	Melrose Ave	Rollins	Hawthorne	$ 64,000
2019	Nicole Ln	Rollins	Sprucewood	$ 141,000
2019	North Channel Dr	Cedar Lake Rd	Round Lake Dr	$ 198,000
2019	Shoreland Ct	S Channel Dr	Ferndale	$ 31,000
				$1,212,000



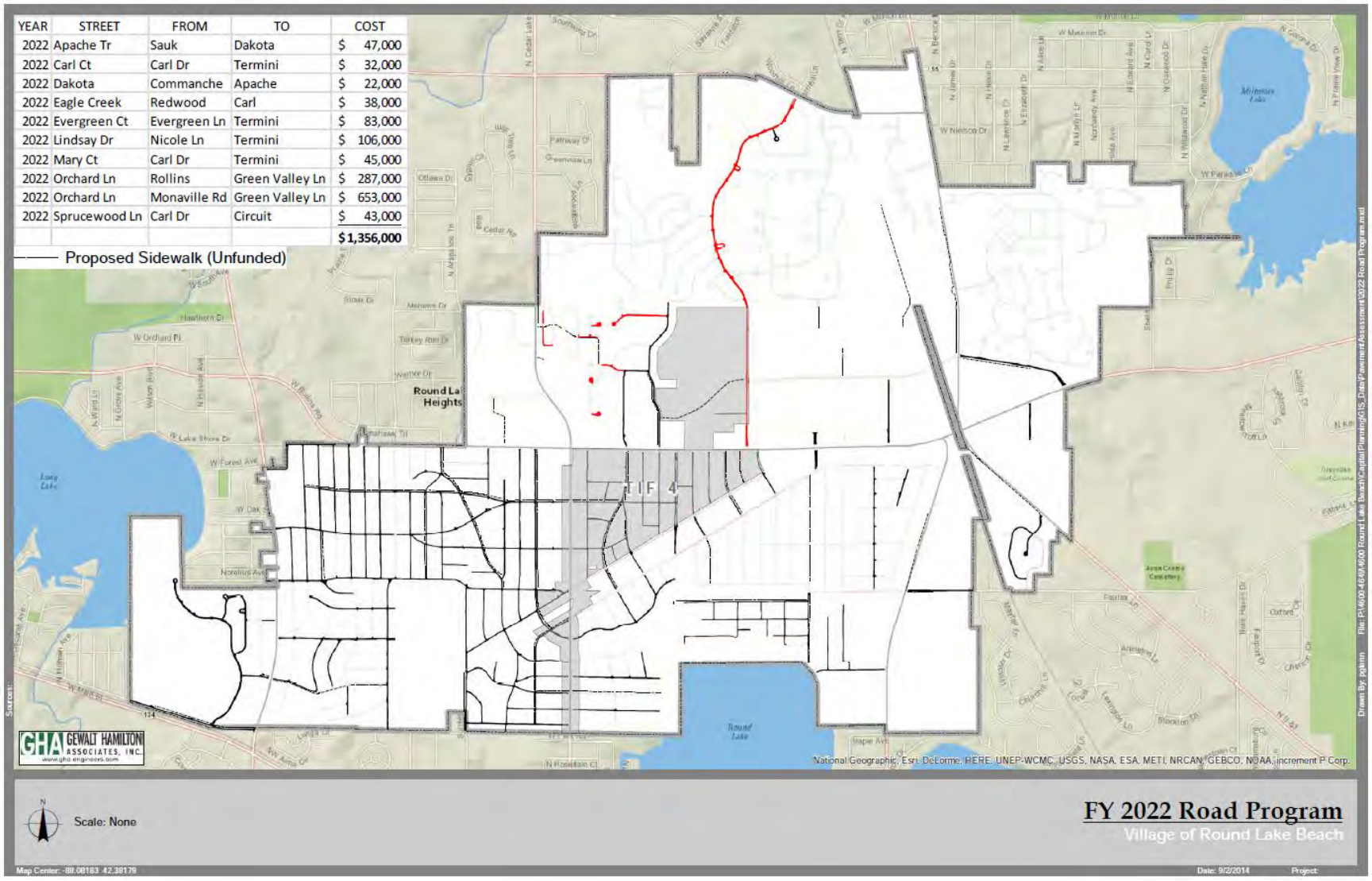
YEAR	STREET	FROM	TO	COST
2020	Brighton Ln	Rt. 83	Termini	$ 91,000
2020	Carriage Ln	Brighton Ln	Regency Ln	$ 134,000
2020	Hickory Ter	Shorewood	Lake	$ 83,000
2020	Hook Dr (East Zone)	IL-83	Rollins	$ 228,000
2020	Lake Ave	W Termini	Hainesville	$ 140,000
2020	Leslie	Clarendon	Shorewood	$ 261,000
2020	Mallard Creek Dr	Rollins	Hook	$ 158,000
2020	Oak Terrace	Shorewood	Lake Av	$ 90,000
2020	Vine Ave	Clarendon	Redwing	$ 60,000
2020	Wood St.	Rollins Rd	Booster Sta	$ 69,000
				$ 1,314,000



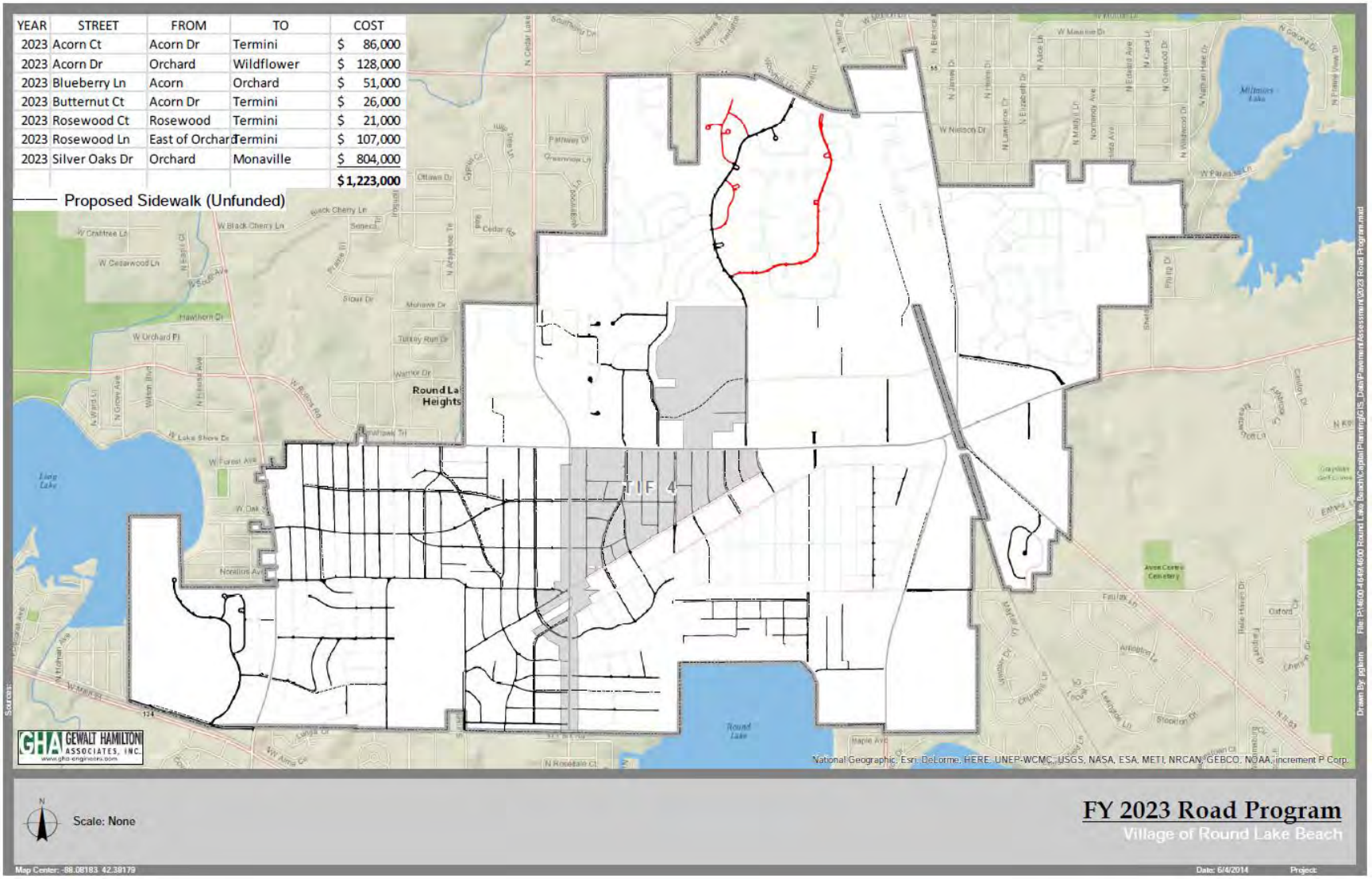
YEAR	STREET	FROM	TO	COST
2021	Round Lake Dr	Clarendon	Rollins Rd	$ 238,000
2021	Juniper Terr	N Park	N Lake Shore	$ 25,000
2021	Park Dr	Hawthorne	Rollins	$ 158,000
2021	Fairfield Terr	Lake Shore Dr	N Park Dr	$ 56,000
2021	Grove Dr	Hawthorne Dr	Rollins Rd	$ 112,000
2021	Woodbine Dr	Rollins	Hawthorne	$ 137,000
2021	Oak Av	Rollins	Clarendon	$ 129,000
2021	Elm Ave	Clarendon	Hawthorne	$ 75,000
2021	East End (North Zone)	Rollins	Circle	$ 71,000
2021	Circuit Dr	Rollins	Sprucewood	$ 124,000
2021	Sprucewood Ln	Circuit	Nicole	$ 38,000
2021	Nicole Ln	Sprucewood	Honeysuckle	$ 128,000
				$1,291,000

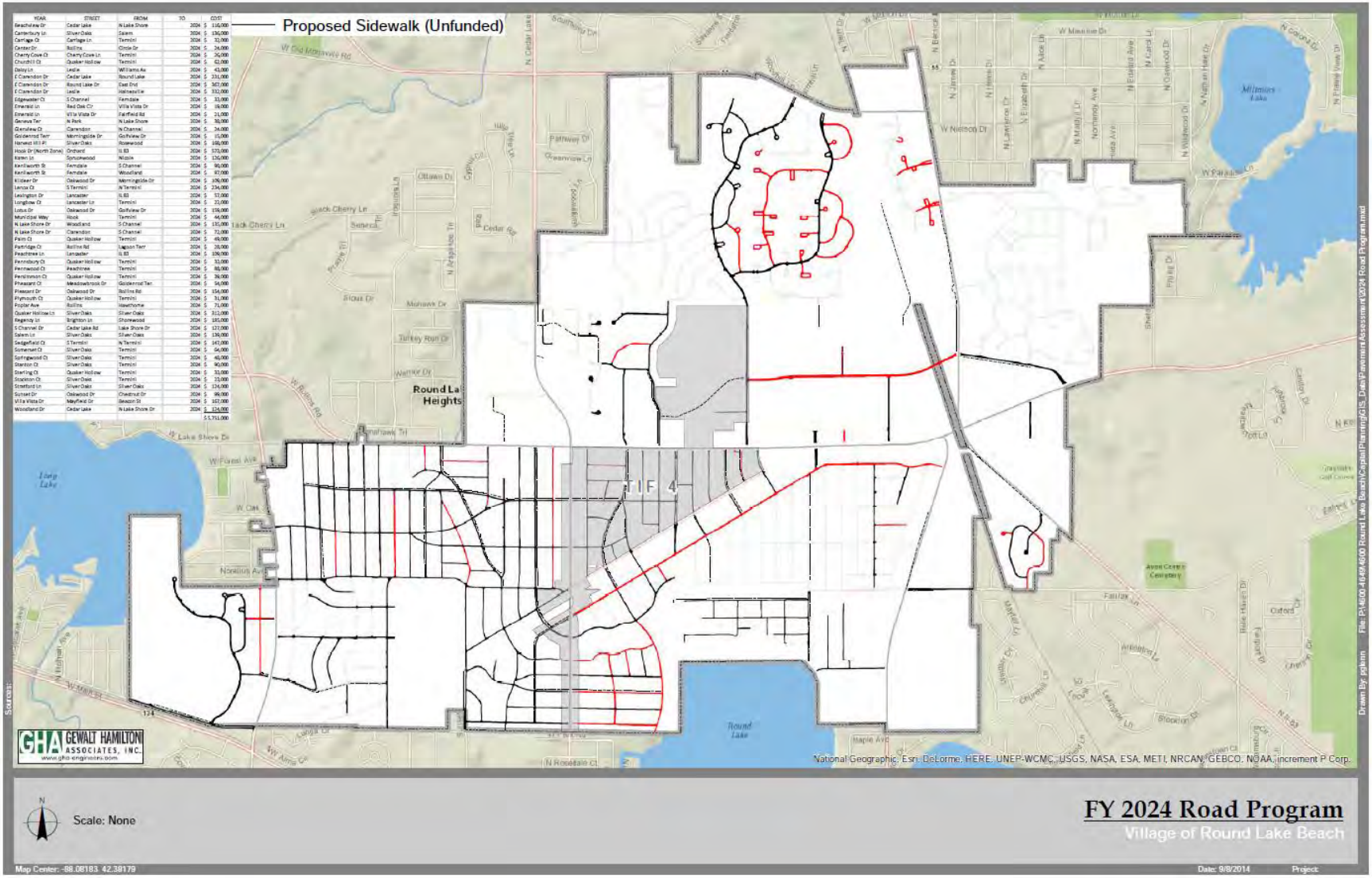


YEAR	STREET	FROM	TO	COST
2022	Apache Tr	Sauk	Dakota	$ 47,000
2022	Carl Ct	Carl Dr	Termini	$ 32,000
2022	Dakota	Commanche	Apache	$ 22,000
2022	Eagle Creek	Redwood	Carl	$ 38,000
2022	Evergreen Ct	Evergreen Ln	Termini	$ 83,000
2022	Lindsay Dr	Nicole Ln	Termini	$ 106,000
2022	Mary Ct	Carl Dr	Termini	$ 45,000
2022	Orchard Ln	Rollins	Green Valley Ln	$ 287,000
2022	Orchard Ln	Monaville Rd	Green Valley Ln	$ 653,000
2022	Sprucewood Ln	Carl Dr	Circuit	$ 43,000
				$1,356,000



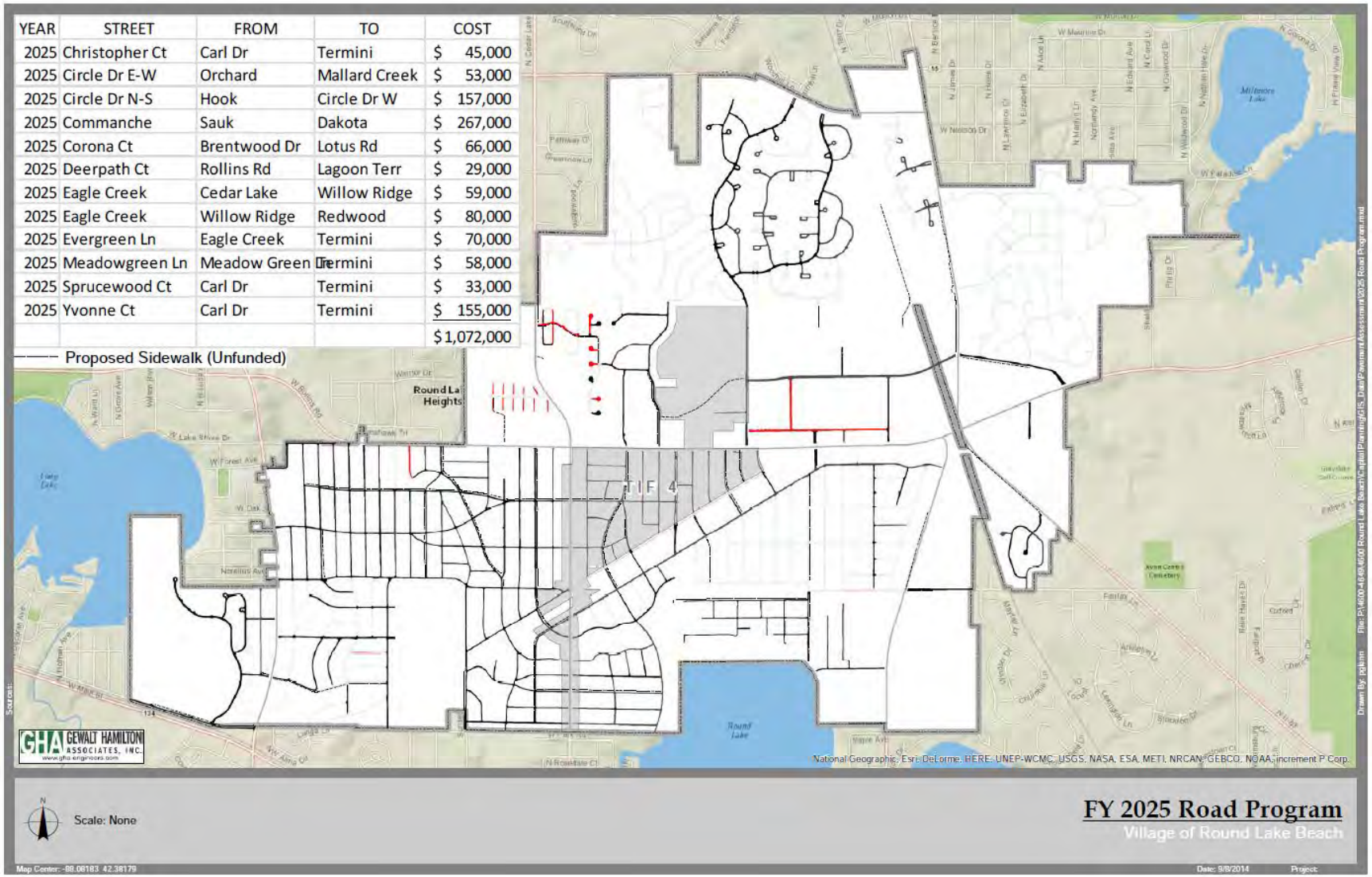
YEAR	STREET	FROM	TO	COST
2023	Acorn Ct	Acorn Dr	Termini	$ 86,000
2023	Acorn Dr	Orchard	Wildflower	$ 128,000
2023	Blueberry Ln	Acorn	Orchard	$ 51,000
2023	Butternut Ct	Acorn Dr	Termini	$ 26,000
2023	Rosewood Ct	Rosewood	Termini	$ 21,000
2023	Rosewood Ln	East of Orchard	Termini	$ 107,000
2023	Silver Oaks Dr	Orchard	Monaville	$ 804,000
				$1,223,000





YEAR	STREET	FROM	TO	COST
Beachview Dr	Cedar Lake	N Lake Shore	2024	$ 116,000
Canterbury Ln	Silver Oaks	Salem	2024	$ 136,000
Carriage Ct	Carriage Ln	Termini	2024	$ 32,000
Center Dr	Rollins	Circle Dr	2024	$ 24,000
Cherry Cove Ct	Cherry Cove Ln	Termini	2024	$ 26,000
Churchill Ct	Quaker Hollow	Termini	2024	$ 42,000
Daley Ln	Leslie	Williams Av	2024	$ 43,000
E Clarendon Dr	Cedar Lake	Round Lake	2024	$ 231,000
E Clarendon Dr	Round Lake Dr	East End	2024	$ 367,000
E Clarendon Dr	Leslie	Hainesville	2024	$ 332,000
Edgewater Ct	S Channel	Ferndale	2024	$ 33,000
Emerald Ln	Red Oak Cir	Villa Vista Dr	2024	$ 19,000
Emerald Ln	Villa Vista Dr	Fairfield Rd	2024	$ 21,000
Geneva Ter	N Park	N Lake Shore	2024	$ 30,000
Glenview Ct	Clarendon	N Channel	2024	$ 24,000
Goldenrod Terr	Morningside Dr	Golfview Dr	2024	$ 15,000
Harvest Hill Pl	Silver Oaks	Rosewood	2024	$ 188,000
Hook Dr (North Zone)	Orchard	IL 83	2024	$ 373,000
Karen Ln	Sycamorewood	Nicole	2024	$ 126,000
Kenilworth St	Ferndale	S Channel	2024	$ 90,000
Kenilworth St	Ferndale	Woodland	2024	$ 97,000
Kildeer Dr	Oakwood Dr	Morningside Dr	2024	$ 106,000
Lenox Ct	S Termini	N Termini	2024	$ 234,000
Lexington Dr	Lancaster	IL 83	2024	$ 57,000
Longbow Ct	Lancaster Ln	Termini	2024	$ 27,000
Lotus Dr	Oakwood Dr	Golfview Dr	2024	$ 198,000
Municipal Way	Hook	Termini	2024	$ 44,000
N Lake Shore Dr	Woodland	S Channel	2024	$ 135,000
N Lake Shore Dr	Clarendon	S Channel	2024	$ 72,000
Palm Ct	Quaker Hollow	Termini	2024	$ 49,000
Partridge Ct	Rollins Rd	Lagoon Terr	2024	$ 28,000
Peachtree Ln	Lancaster	IL 83	2024	$ 286,000
Pennsbury Ct	Quaker Hollow	Termini	2024	$ 32,000
Pennwood Ct	Peachtree	Termini	2024	$ 80,000
Pentstemon Ct	Quaker Hollow	Termini	2024	$ 26,000
Pheasant Ct	Meadowbrook Dr	Goldenrod Ter	2024	$ 54,000
Pleasant Dr	Oakwood Dr	Rollins Rd	2024	$ 154,000
Plymouth Ct	Quaker Hollow	Termini	2024	$ 31,000
Poplar Ave	Rollins	Hawthorne	2024	$ 71,000
Quaker Hollow Ln	Silver Oaks	Silver Oaks	2024	$ 312,000
Regency Ln	Brighton Ln	Shorewood	2024	$ 185,000
S Channel Dr	Cedar Lake Rd	Lake Shore Dr	2024	$ 127,000
Salem Ln	Silver Oaks	Silver Oaks	2024	$ 136,000
Sedgefield Ct	S Termini	N Termini	2024	$ 147,000
Somerset Ct	Silver Oaks	Termini	2024	$ 54,000
Springwood Ct	Silver Oaks	Termini	2024	$ 40,000
Stanton Ct	Silver Oaks	Termini	2024	$ 90,000
Sterling Ct	Quaker Hollow	Termini	2024	$ 33,000
Stockton Ct	Silver Oaks	Termini	2024	$ 25,000
Stratford Ln	Silver Oaks	Silver Oaks	2024	$ 134,000
Sunset Dr	Oakwood Dr	Chestnut Dr	2024	$ 99,000
Villa Vista Dr	Mayfield Dr	Beacon St	2024	$ 102,000
Woodland Dr	Cedar Lake	N Lake Shore Dr	2024	$ 124,000
				$3,751,000

YEAR	STREET	FROM	TO	COST
2025	Christopher Ct	Carl Dr	Termini	$ 45,000
2025	Circle Dr E-W	Orchard	Mallard Creek	$ 53,000
2025	Circle Dr N-S	Hook	Circle Dr W	$ 157,000
2025	Commanche	Sauk	Dakota	$ 267,000
2025	Corona Ct	Brentwood Dr	Lotus Rd	$ 66,000
2025	Deerpath Ct	Rollins Rd	Lagoon Terr	$ 29,000
2025	Eagle Creek	Cedar Lake	Willow Ridge	$ 59,000
2025	Eagle Creek	Willow Ridge	Redwood	$ 80,000
2025	Evergreen Ln	Eagle Creek	Termini	$ 70,000
2025	Meadowgreen Ln	Meadow Green Dr	Termini	$ 58,000
2025	Sprucewood Ct	Carl Dr	Termini	$ 33,000
2025	Yvonne Ct	Carl Dr	Termini	$ 155,000
				$1,072,000



Water System

Overview

Since 1992, the Village's potable water supply has been provided by the Central Lake County Joint Action Water Agency (JAWA) and the source is Lake Michigan. The Village's water distribution system consists of six back up wells, two elevated tanks and one above ground storage facility with a storage capacity of 4 million gallons.

In addition, the water system consists of 80 miles of various sized water distribution mains, and appurtenances intrinsic of 650 control valves, 700 fire hydrants, 8,000 water services and metered accounts. The Village pumps an average of 2.3 million gallons per day (GPD) during the summer months and 2 million per day during the winter months with an annual pumping volume of approximately 730 million gallons.

Maintenance activities of water system assets include; hydrant flushing and painting, valve exercising, well testing and pump maintenance and repair.

Ratings & Benchmarks

Due to the nature of the majority of the water system being underground, the primary indicators of ratings and benchmarks for water mains are age and main break history. The Public works department maintains a main break map that is utilized to determine the order of replacement. Above ground assets such as water towers, hydrants, back-up wells and the pump station undergo routine inspections and maintenance by the Public Works department.

Assumptions Approach

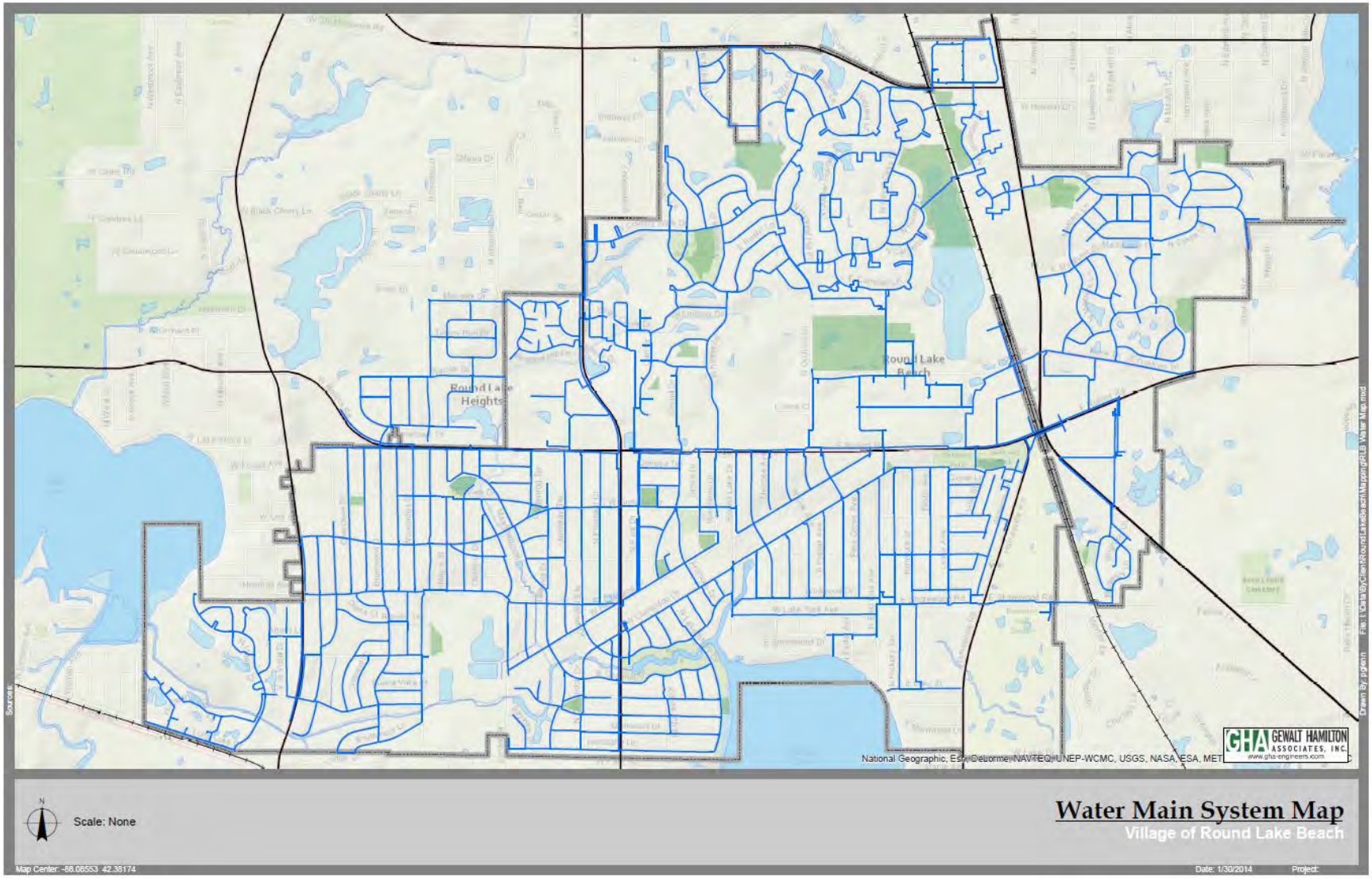
- Time underground work with road work
- Replace 4" main with 8" main
- Utilize main break history and age to determine maintenance and replacement

Funding Plan – Water System

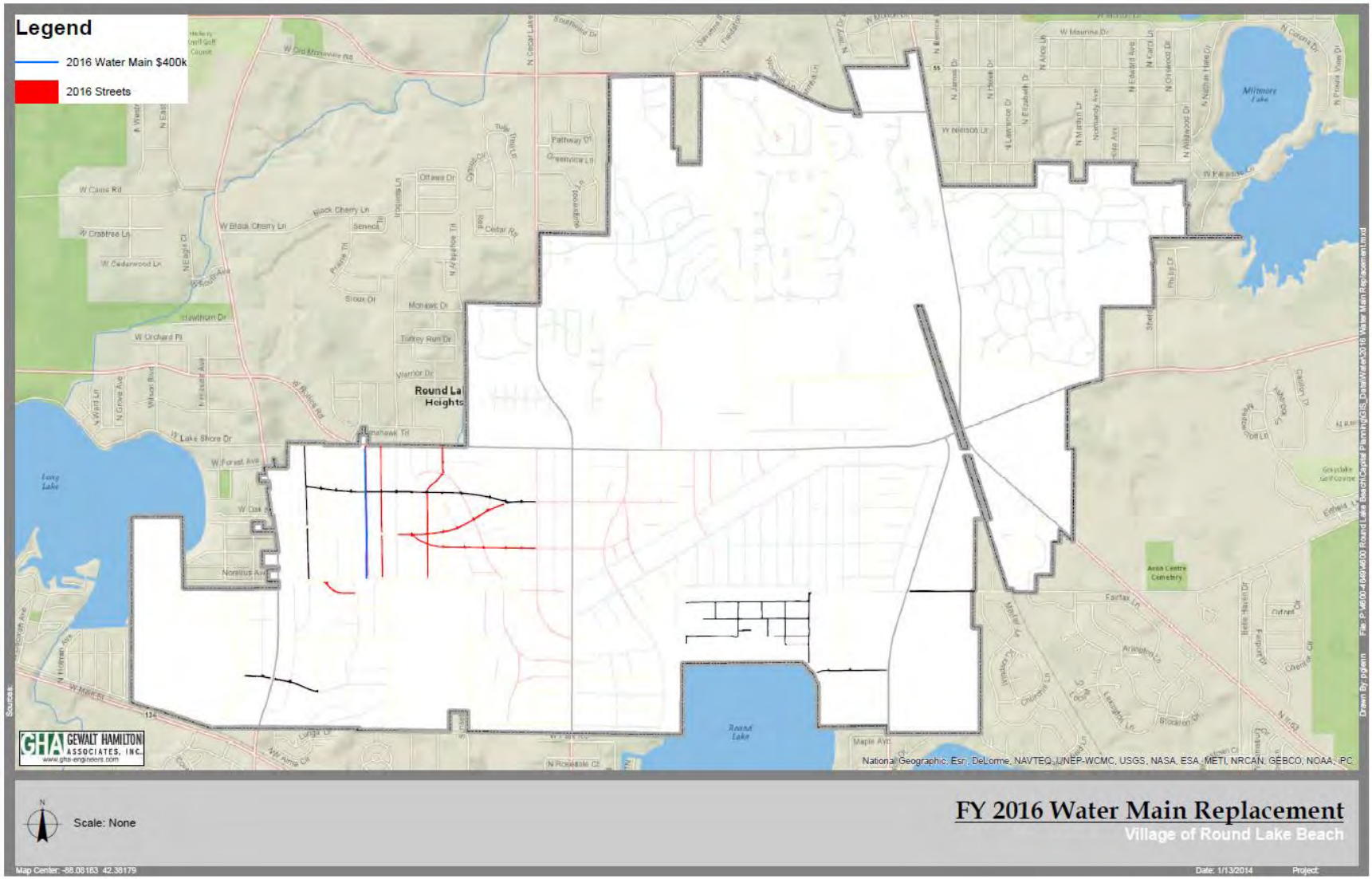
Maintenance of the water system is funded through user charges which increase incrementally based on inflation. Included in the water rate is the cost to obtain water from JAWA. JAWA projects the cost to obtain water for 20 years as part of their annual planning process. As the JAWA portion of the water rate falls, more funding becomes available for system maintenance without having to add additional fees or a large increase in the rate. Currently the JAWA rate is expected to drop around 2021. The Village is exploring the option of a $2m low-interest IEPA loan for water main replacement in conjunction with the FY2018 road program. Below is the available funding for water system projects over the planning period.

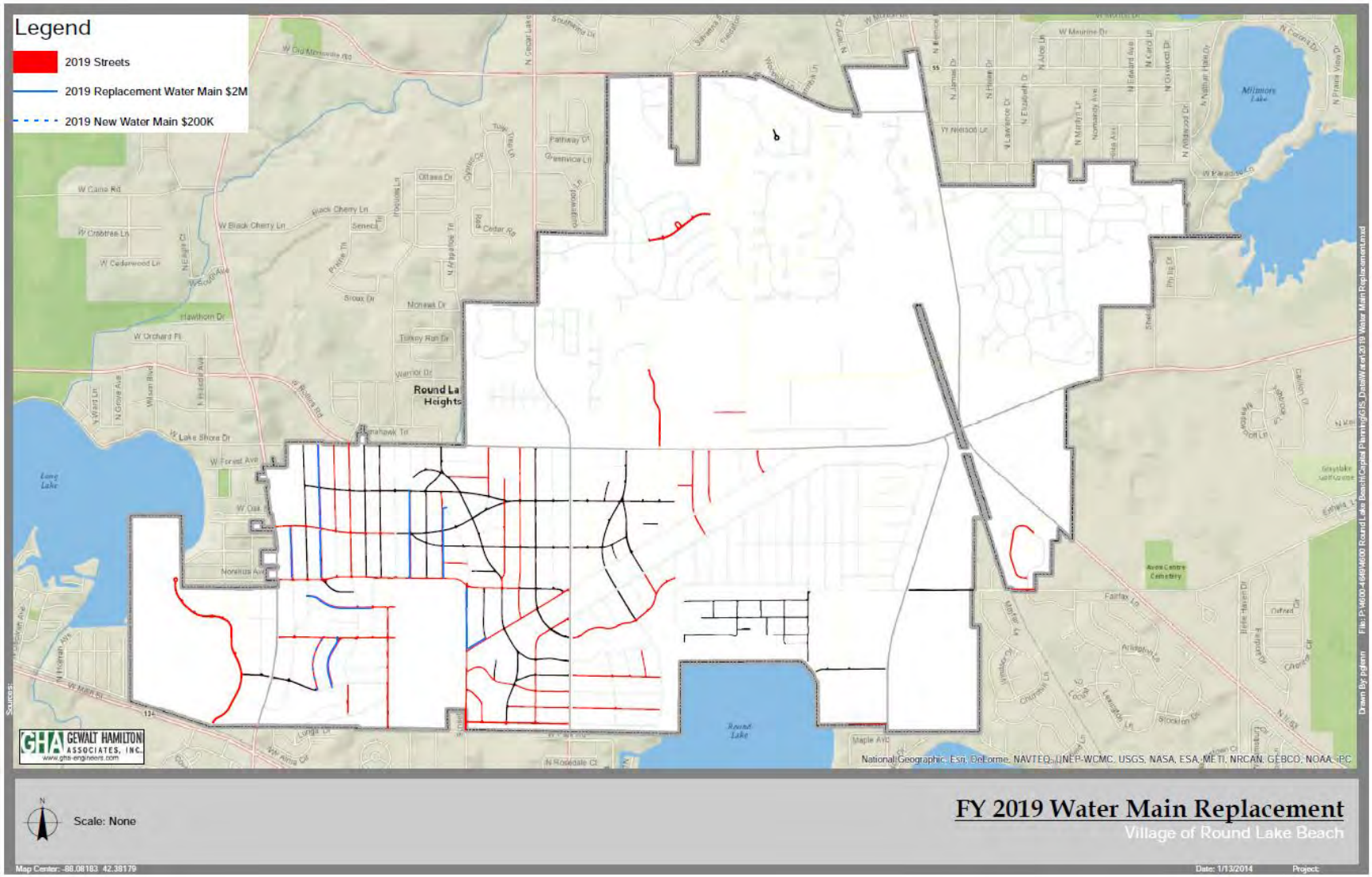
Description		Fund	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected
Water System													
Funding													
Water Capital Fund (12)	Paygo	12	$832,790	$200,000	$200,000	$200,000	$200,000	$200,000	$825,000	$825,000	$825,000	$825,000	$825,000
IEPA Phase 1	Debt	12											
IEPA Loan (Watermains)	Debt	12			$2,000,000								
Total Water System Funding			**$832,790**	**$200,000**	**$2,200,000**	**$200,000**	**$200,000**	**$200,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**
Expenditures													
Meter Replacement	Paygo	12	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Rollins Gateway Relocation (reserves)	Paygo	12	$701,450										
Wood St. Booster Station	Paygo	12	$4,800										
Well Improvements	Paygo	12	$37,000										
IEPA Loan (Watermains)	Debt	12			$2,000,000								
Watermains	Paygo	12	$64,540	$400,000	$200,000	$200,000	$200,000	$200,000	$800,000	$800,000	$800,000	$800,000	$800,000
Total Funding Water System			**$832,790**	**$425,000**	**$2,225,000**	**$225,000**	**$225,000**	**$225,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**

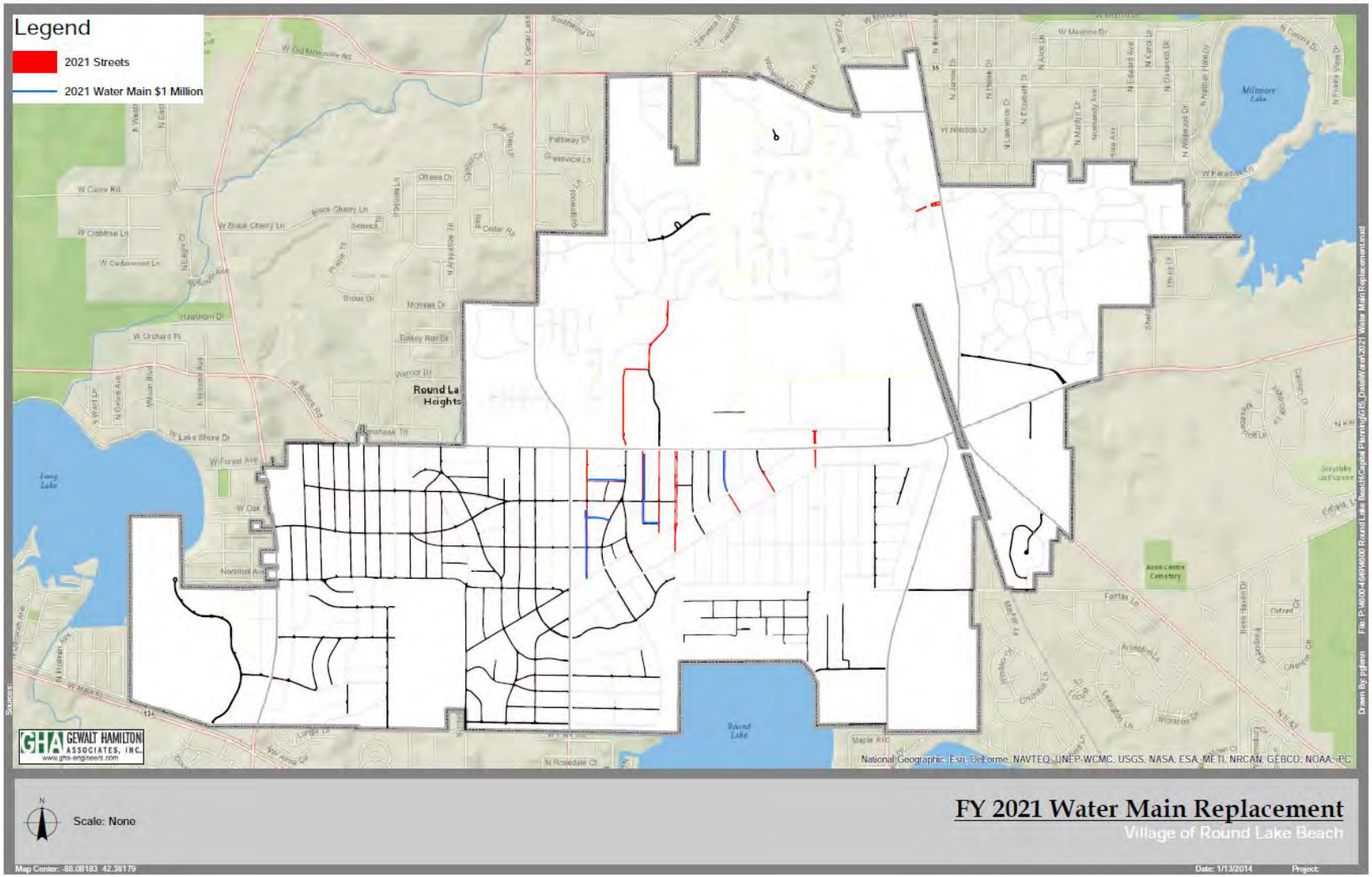
System Map

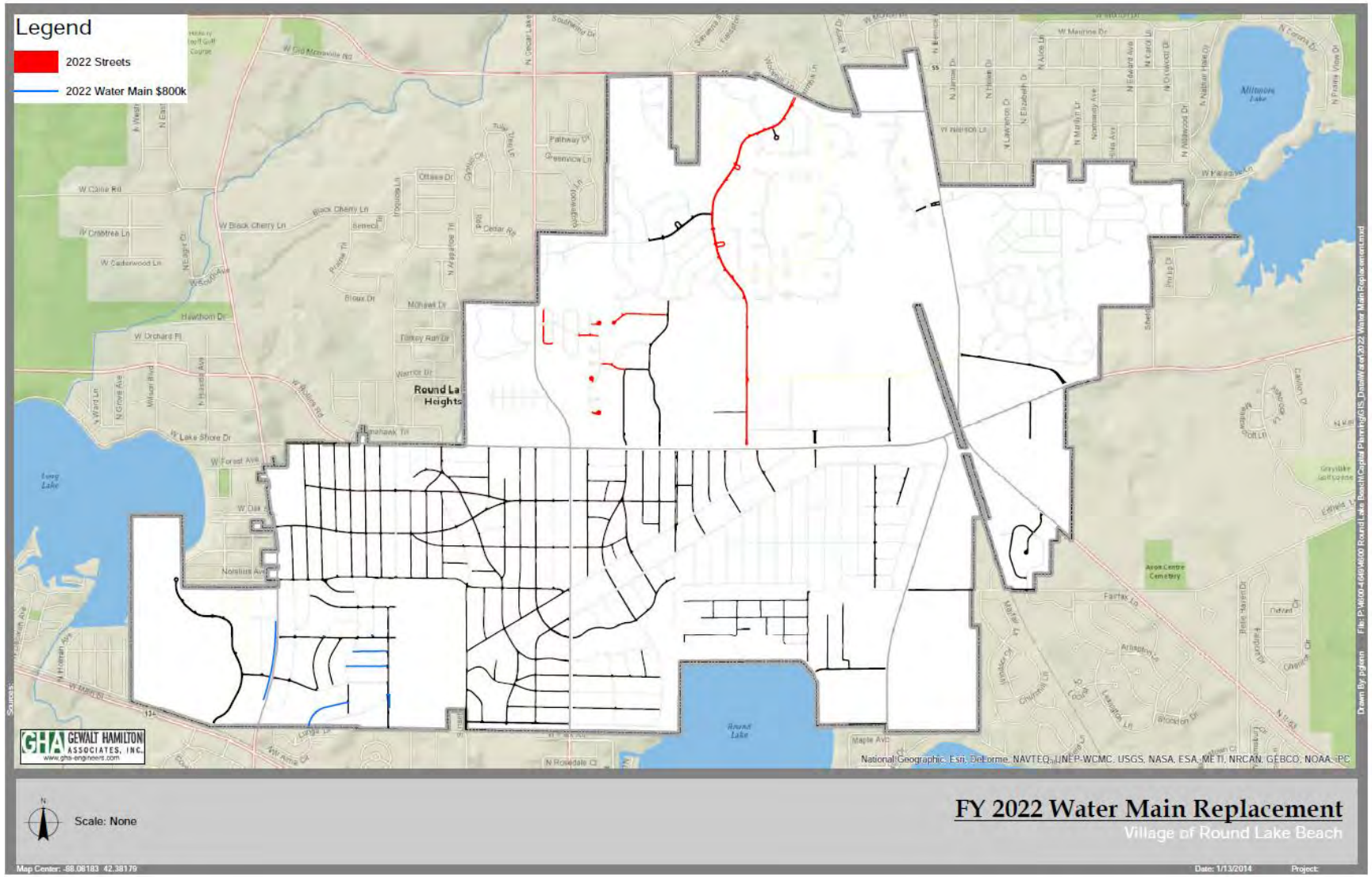

Round Lake Heights
Round Lake Beach
GHA GEWALT HAMILTON ASSOCIATES, INC.
www.gha-engineers.com
Scale: None
Water Main System Map
Village of Round Lake Beach
Date: 1/30/2014

Maintenance & Replacement Plan




Legend
2019 Streets
2019 Replacement Water Main $2M
2019 New Water Main $200K
Round La
Heights
Round Lake
Long Lake
Millsmore Lake
GHA GEWALT HAMILTON ASSOCIATES, INC.
www.gha-engineers.com
National Geographic, Esri, DeLorme, NAVTEQ, UNEP-WCMC, USGS, NASA, ESA, METI, NRCAN, GEBCO, NOAA, -PC
Scale: None
FY 2019 Water Main Replacement
Village of Round Lake Beach
Map Center: -88.08183 42.38179
Date: 1/13/2014
Project:


Legend
2021 Streets
2021 Water Main $1 Million
Round La
Heights
Round Lake
Millmore Lake
Long Lake
Avon Centre Cemetery
GHA GEWALT HAMILTON ASSOCIATES, INC.
www.gha-engineers.com
National Geographic, Esri, DeLorme, NAVTEQ, UNEP-WCMC, USGS, NASA, ESA, METI, NRCAN, GEBCO, NOAA, PC
Scale: None
FY 2021 Water Main Replacement
Village of Round Lake Beach
Map Center: -88.08183 42.38179
Date: 1/13/2014
Project: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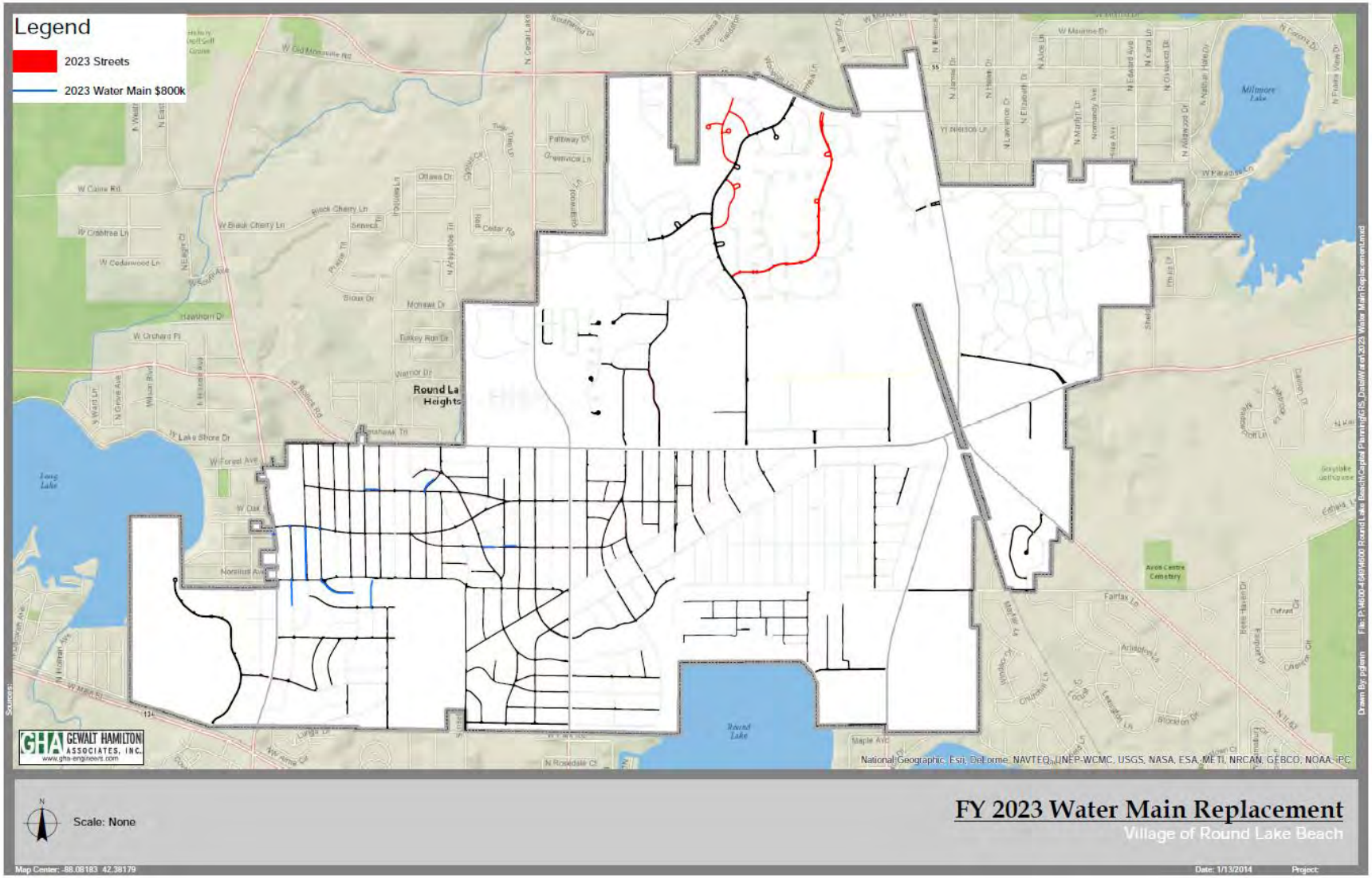
2022 Streets
2022 Water Main $800k
Round La
Heights
GHA GEWALT HAMILTON ASSOCIATES, INC.
www.gha-engineers.com
National Geographic, Esri, DeLorme, NAVTEQ, UNEP-WCMC, USGS, NASA, ESA, METI, NRCAN, GEBCO, NOAA, iPC
Scale: None
FY 2022 Water Main Replacement
Village of Round Lake Beach
Map Center: -88.08183 42.38179
Date: 1/13/2014
Project: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2023 Water Main $800k
Round La
Heights
Millmore Lake
Long Lake
Round Lake
Avon Centre Cemetery
GHA GEWALT HAMILTON ASSOCIATES, INC.
www.gha-engineers.com
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Scale: None
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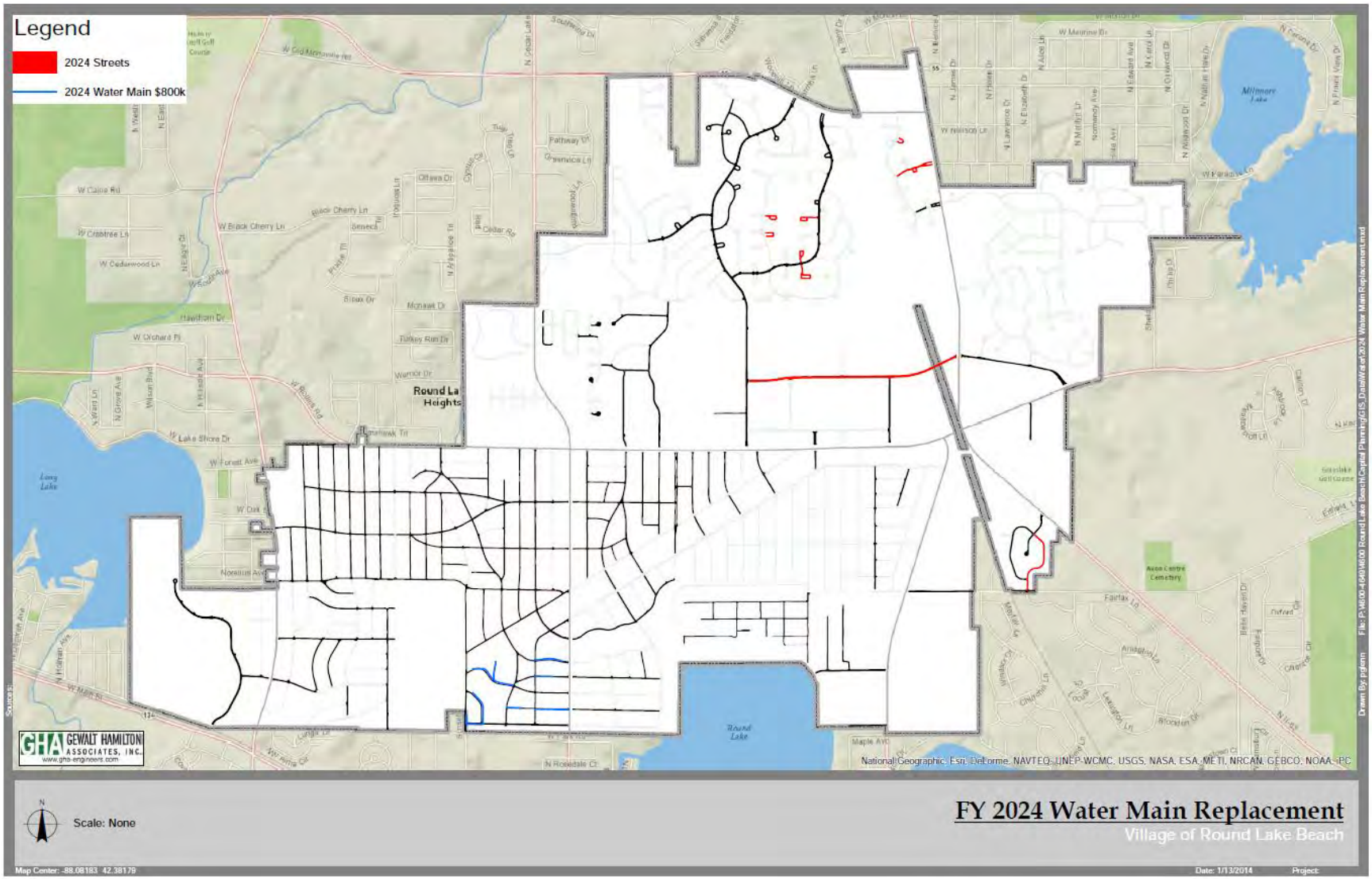
Village of Round Lake Beach
Map Center: -88.08183 42.38179
Date: 1/13/2014
Project: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2024 Water Main $800k
Round La
Heights
Millmore Lake
Long Lake
Round Lake
GHA GEWALT HAMILTON ASSOCIATES, INC.
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National Geographic, Esri, DeLorme, NAVTEQ, UNEP-WCMC, USGS, NASA, ESA, METI, NRCAN, GEBCO, NOAA, PC
Scale: None
FY 2024 Water Main Replacement
Village of Round Lake Beach
Map Center: -88.08183 42.38179
Date: 1/13/2014
Project:

Sanitary Sewer System

Overview

The Village's sanitary sewer collection system consists of 70 miles of various sized sanitary mains including 6 sanitary wastewater-pumping stations. Sanitary sewage is conveyed to the Northwest Fox Lake Water Reclamation District where it is treated and released. The Water and Sanitary Division maintenance programs include regular jetting, flushing, and cleaning of sanitary sewer mains and emergency response to sewer line blockages.

Maintenance activities related to the sanitary sewer system include; jetting, lining, manhole inspections and repair list station maintenance.

Ratings & Benchmarks

As part of the requirements of the CMOM program the Village is undertaking the task of televising the entire sanitary sewer main network systematically over the next 10-years. As a result of this televising, certain repairs and lining will be recommended and plugged into the capital plan.

Assumptions Approach

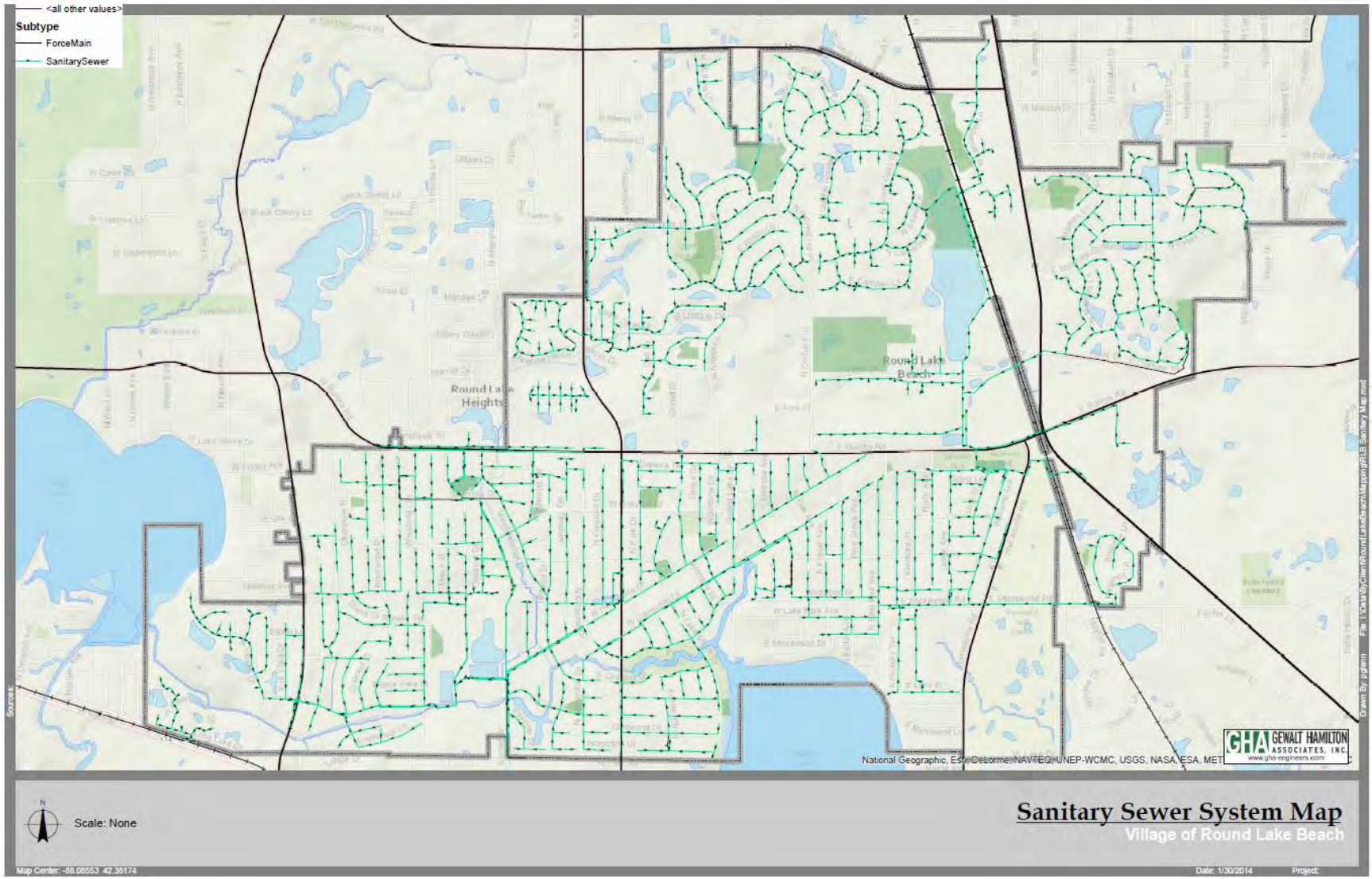
- Comply with the CMOM program to televise entire system in 10-years
- As a result of the televising, identify spot repairs and lining

Funding Plan – Sanitary Sewer System

The Village instituted a separate fee to maintain the sanitary sewer system in 2010 of $4 per month for each water account. The fee was in response to the requirements of the CMOM program. The fee generates approximately $375,000 annually to maintain the system. Following is the financial funding available over the planning period. To complete the CMOM televising approximately $100,000 annually will be required. The remaining funding will be utilized for repairs identified by the televising. Currently repairs and lining are only programmed based on the findings of the first phase of televising.

Description		Fund	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected
Sanitary Sewer System													
Funding													
Sewer Capital Fund (13)			$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450	$377,450
Total Funding Sanitary Sewer System			**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**	**$377,450**
Expenditures													
Sewer Televising	Paygo	13	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000			
Lining	Paygo	13	$144,000	$174,300	$173,460	$180,000	$175,000	$175,000	$175,000	$175,000	$175,000	$175,000	$175,000
Spot Repair	Paygo	13	$133,450	$85,450	$99,055	$90,000	$90,000	$90,000	$90,000	$90,000	$190,000	$190,000	$373,500
TotalExpenditures Sanitary Sewer System			**$377,450**	**$359,750**	**$372,515**	**$370,000**	**$365,000**	**$365,000**	**$365,000**	**$365,000**	**$365,000**	**$365,000**	**$1,303,400**

System Map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SanitarySewer
Round Lake Heights
Round Lake Beach
GHA GEWALT HAMILTON ASSOCIATES, INC.
www.gha-engineers.com
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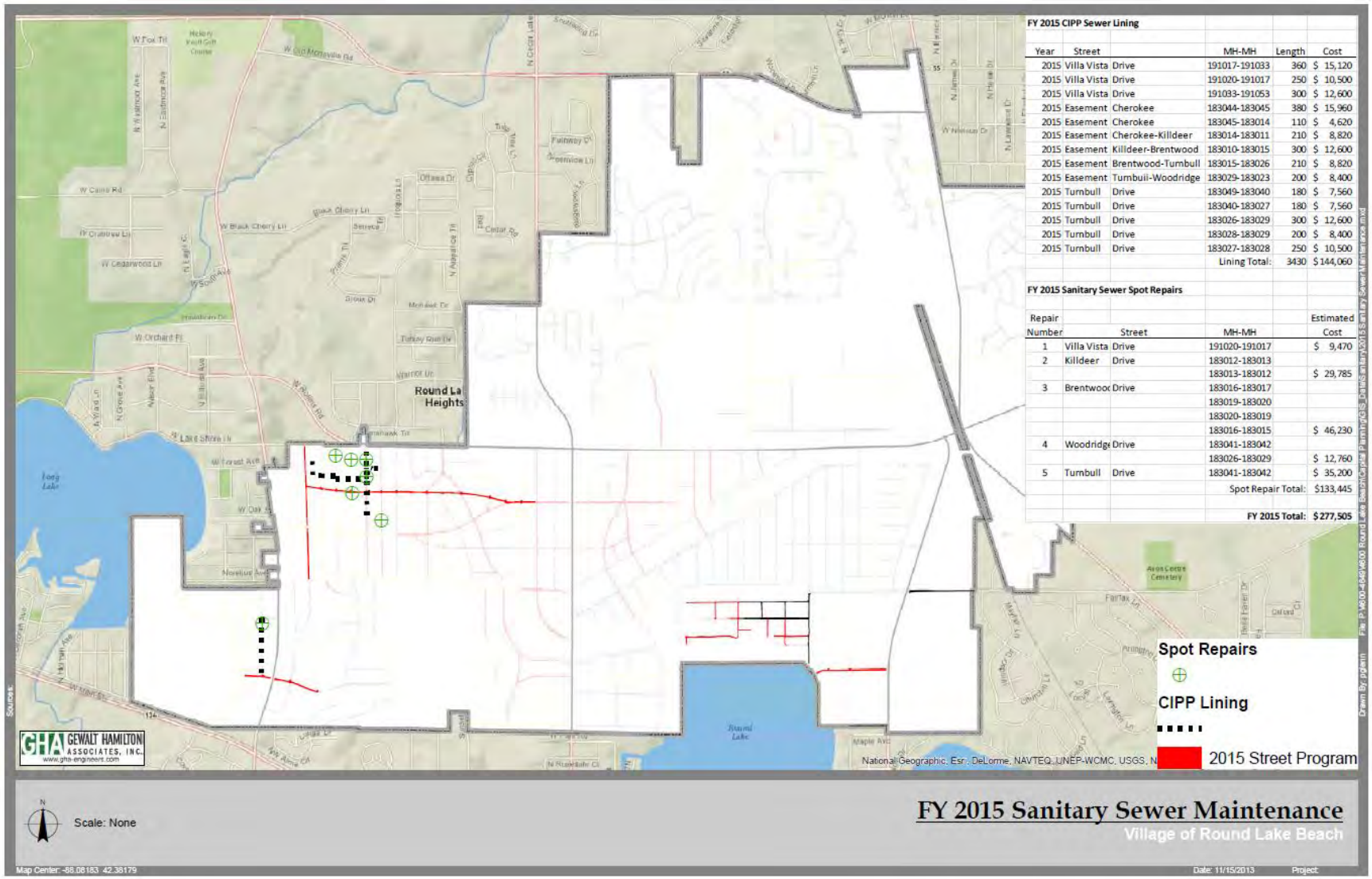
Sanitary Sewer System Map
Village of Round Lake Beach
Map Center: -88.08553 42.38174
Date: 1/30/2014
Project:

Maintenance & Replacement Plan

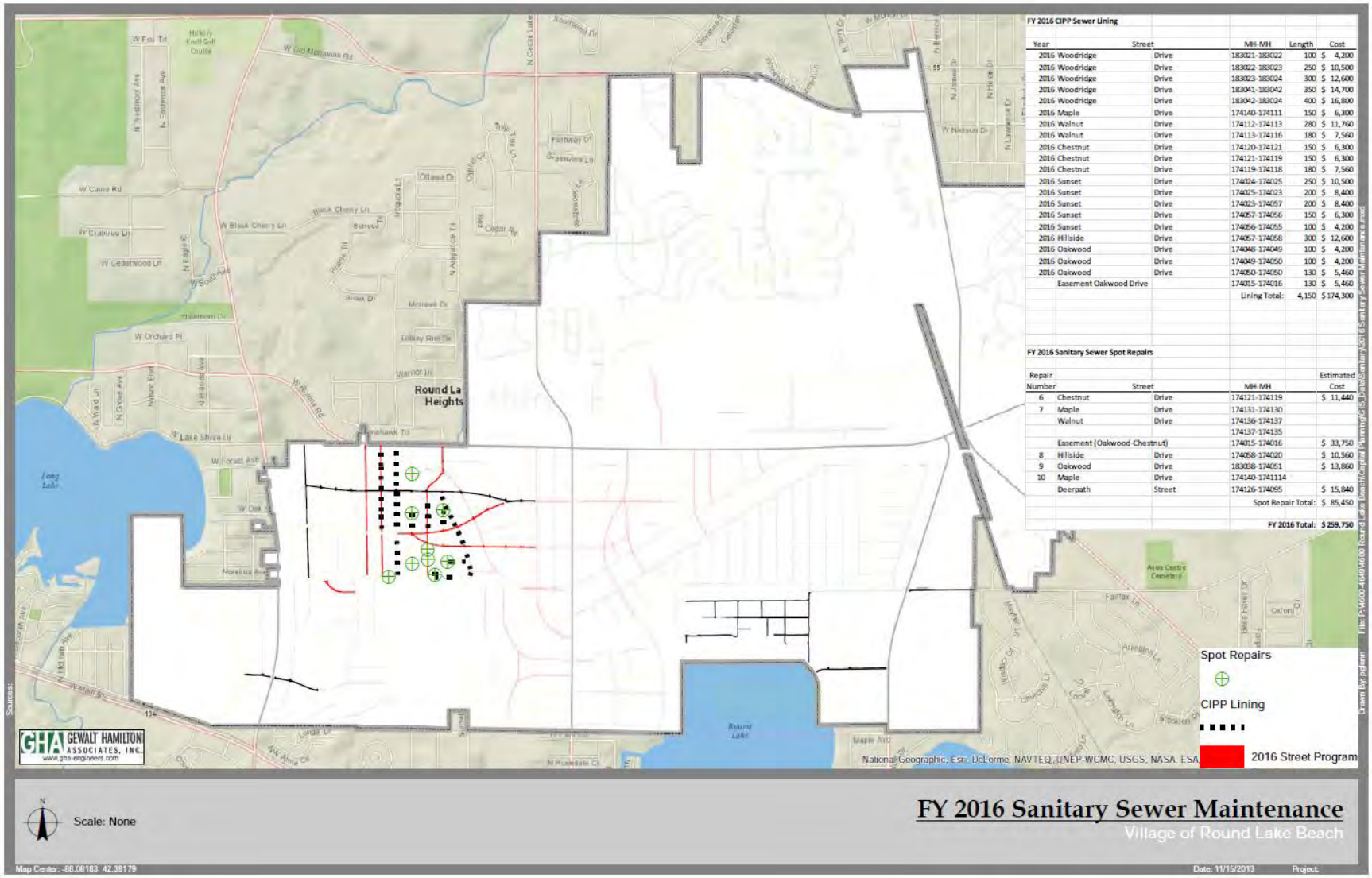


FY 2015 CIPP Sewer Lining

Year	Street		MH-MH	Length	Cost
2015	Villa Vista	Drive	191017-191033	360	$ 15,120
2015	Villa Vista	Drive	191020-191017	250	$ 10,500
2015	Villa Vista	Drive	191033-191053	300	$ 12,600
2015	Easement	Cherokee	183044-183045	380	$ 15,960
2015	Easement	Cherokee	183045-183014	110	$ 4,620
2015	Easement	Cherokee-Killdeer	183014-183011	210	$ 8,820
2015	Easement	Killdeer-Brentwood	183010-183015	300	$ 12,600
2015	Easement	Brentwood-Turnbull	183015-183026	210	$ 8,820
2015	Easement	Turnbull-Woodridge	183029-183023	200	$ 8,400
2015	Turnbull	Drive	183049-183040	180	$ 7,560
2015	Turnbull	Drive	183040-183027	180	$ 7,560
2015	Turnbull	Drive	183026-183029	300	$ 12,600
2015	Turnbull	Drive	183028-183029	200	$ 8,400
2015	Turnbull	Drive	183027-183028	250	$ 10,500
			Lining Total:	3430	$ 144,060

FY 2015 Sanitary Sewer Spot Repairs

Repair Number	Street		MH-MH	Estimated Cost
1	Villa Vista	Drive	191020-191017	$ 9,470
2	Killdeer	Drive	183012-183013	
			183013-183012	$ 29,785
3	Brentwoo	Drive	183016-183017	
			183019-183020	
			183020-183019	
			183016-183015	$ 46,230
4	Woodridge	Drive	183041-183042	
			183026-183029	$ 12,760
5	Turnbull	Drive	183041-183042	$ 35,200
			Spot Repair Total:	$133,445
			FY 2015 Total:	**$ 277,505**

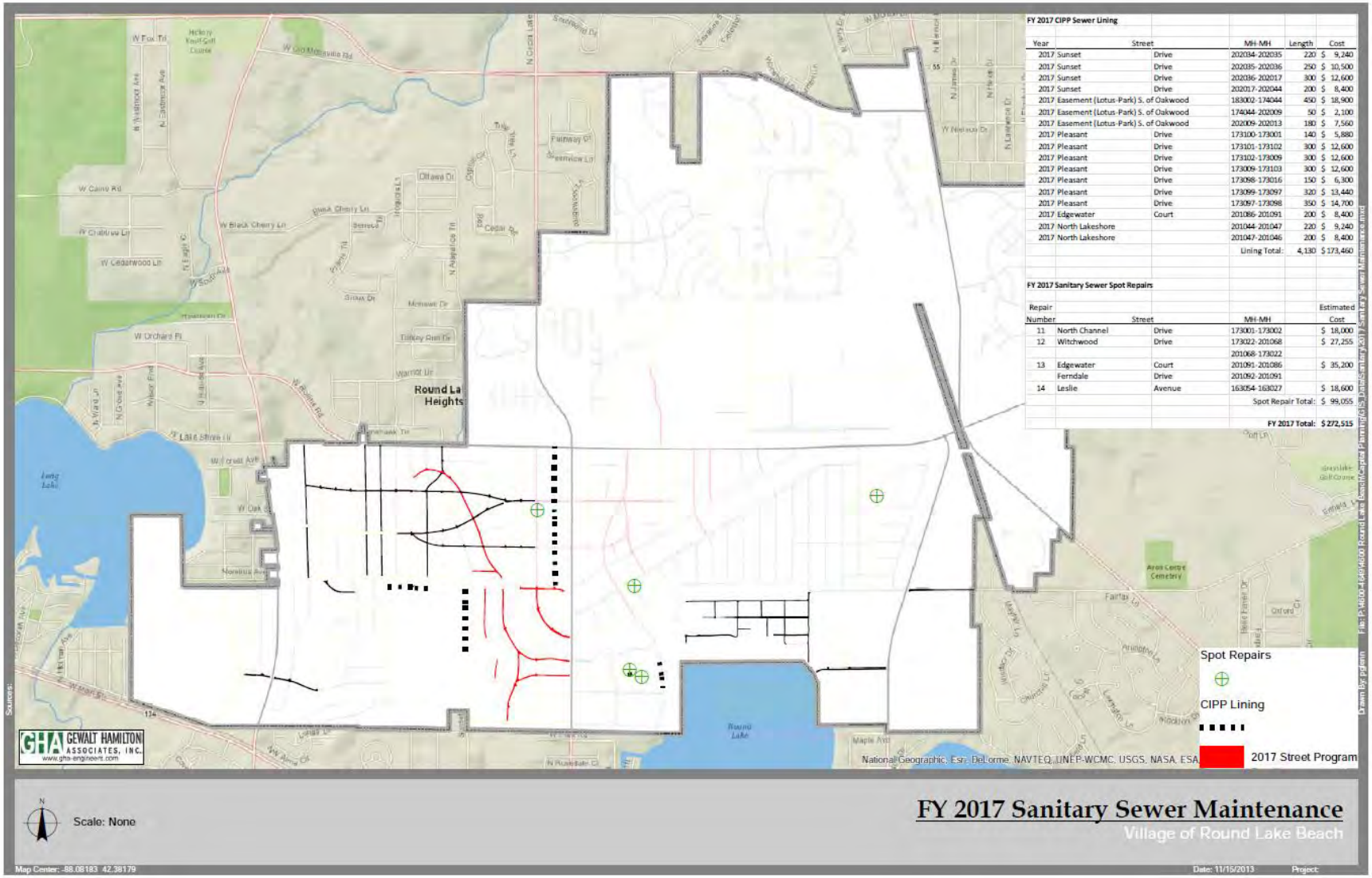


FY 2016 CIPP Sewer Lining

Year	Street		MH-MH	Length	Cost
2016	Woodridge	Drive	183021-183022	100	$ 4,200
2016	Woodridge	Drive	183022-183023	250	$ 10,500
2016	Woodridge	Drive	183023-183024	300	$ 12,600
2016	Woodridge	Drive	183041-183042	350	$ 14,700
2016	Woodridge	Drive	183042-183024	400	$ 16,800
2016	Maple	Drive	174140-174111	150	$ 6,300
2016	Walnut	Drive	174112-174113	280	$ 11,760
2016	Walnut	Drive	174113-174116	180	$ 7,560
2016	Chestnut	Drive	174120-174121	150	$ 6,300
2016	Chestnut	Drive	174121-174119	150	$ 6,300
2016	Chestnut	Drive	174119-174118	180	$ 7,560
2016	Sunset	Drive	174024-174025	250	$ 10,500
2016	Sunset	Drive	174025-174023	200	$ 8,400
2016	Sunset	Drive	174023-174057	200	$ 8,400
2016	Sunset	Drive	174057-174056	150	$ 6,300
2016	Sunset	Drive	174056-174055	100	$ 4,200
2016	Hillside	Drive	174057-174058	300	$ 12,600
2016	Oakwood	Drive	174048-174049	100	$ 4,200
2016	Oakwood	Drive	174049-174050	100	$ 4,200
2016	Oakwood	Drive	174050-174050	130	$ 5,460
	Easement Oakwood Drive		174015-174016	130	$ 5,460
			Lining Total:	4,150	$174,300

FY 2016 Sanitary Sewer Spot Repairs

Repair Number	Street		MH-MH	Estimated Cost
6	Chestnut	Drive	174121-174119	$ 11,440
7	Maple	Drive	174131-174130	
	Walnut	Drive	174136-174137	
			174137-174135	
	Easement (Oakwood-Chestnut)		174015-174016	$ 33,750
8	Hillside	Drive	174058-174020	$ 10,560
9	Oakwood	Drive	183038-174051	$ 13,860
10	Maple	Drive	174140-1741114	
	Deerpath	Street	174126-174095	$ 15,840
			Spot Repair Total:	$ 85,450
			FY 2016 Total:	**$ 259,750**

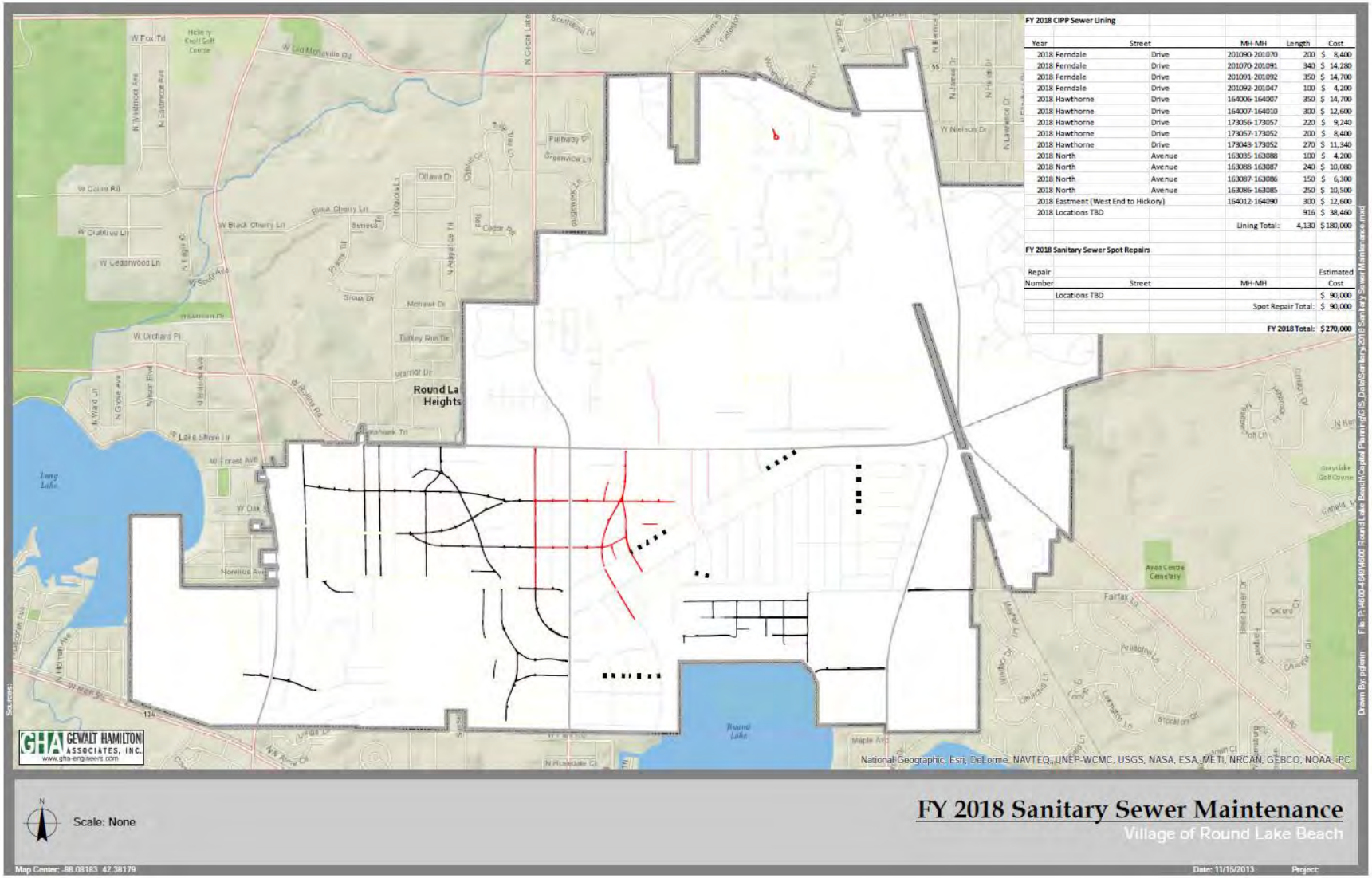


FY 2017 CIPP Sewer Lining

Year	Street		MH-MH	Length	Cost
2017	Sunset	Drive	202034-202035	220	$ 9,240
2017	Sunset	Drive	202035-202036	250	$ 10,500
2017	Sunset	Drive	202036-202017	300	$ 12,600
2017	Sunset	Drive	202017-202044	200	$ 8,400
2017	Easement (Lotus-Park) S. of Oakwood		183002-174044	450	$ 18,900
2017	Easement (Lotus-Park) S. of Oakwood		174044-202009	50	$ 2,100
2017	Easement (Lotus-Park) S. of Oakwood		202009-202013	180	$ 7,560
2017	Pleasant	Drive	173100-173001	140	$ 5,880
2017	Pleasant	Drive	173101-173102	300	$ 12,600
2017	Pleasant	Drive	173102-173009	300	$ 12,600
2017	Pleasant	Drive	173009-173103	300	$ 12,600
2017	Pleasant	Drive	173098-173016	150	$ 6,300
2017	Pleasant	Drive	173099-173097	320	$ 13,440
2017	Pleasant	Drive	173097-173098	350	$ 14,700
2017	Edgewater	Court	201086-201091	200	$ 8,400
2017	North Lakeshore		201044-201047	220	$ 9,240
2017	North Lakeshore		201047-201046	200	$ 8,400
			Lining Total:	4,130	$ 173,460

FY 2017 Sanitary Sewer Spot Repairs

Repair Number	Street		MH-MH	Estimated Cost
11	North Channel	Drive	173001-173002	$ 18,000
12	Witchwood	Drive	173022-201068	$ 27,255
			201068-173022	
13	Edgewater	Court	201091-201086	$ 35,200
	Ferndale	Drive	201092-201091	
14	Leslie	Avenue	163054-163027	$ 18,600
			Spot Repair Total:	$ 99,055
			FY 2017 Total:	**$ 272,515**



FY 2018 CIPP Sewer Lining

Year	Street		MH-MH	Length	Cost
2018	Ferndale	Drive	201090-201070	200	$ 8,400
2018	Ferndale	Drive	201070-201091	340	$ 14,280
2018	Ferndale	Drive	201091-201092	350	$ 14,700
2018	Ferndale	Drive	201092-201047	100	$ 4,200
2018	Hawthorne	Drive	164006-164007	350	$ 14,700
2018	Hawthorne	Drive	164007-164010	300	$ 12,600
2018	Hawthorne	Drive	173056-173057	220	$ 9,240
2018	Hawthorne	Drive	173057-173052	200	$ 8,400
2018	Hawthorne	Drive	173043-173052	270	$ 11,340
2018	North	Avenue	163035-163088	100	$ 4,200
2018	North	Avenue	163088-163087	240	$ 10,080
2018	North	Avenue	163087-163086	150	$ 6,300
2018	North	Avenue	163086-163085	250	$ 10,500
2018	Eastment (West End to Hickory)		164012-164090	300	$ 12,600
2018	Locations TBD			916	$ 38,460
			Lining Total:	4,130	$ 180,000

FY 2018 Sanitary Sewer Spot Repairs

Repair Number	Street		MH-MH		Estimated Cost
	Locations TBD				$ 90,000
				Spot Repair Total:	$ 90,000
				FY 2018 Total:	$ 270,000

Storm Sewer System

Overview

The Village's storm sewer collection system consists of ditches, swales, various storm sewer mains, 4,500 storm drainage structures (inlets, catch basins) and the hook lake retention area. The purpose of the system is to handle storm water runoff during rain events to prevent flooding in low lying areas.

Maintenance activities related the storm sewer system include; ditch and culvert inspection and repair, hook lake maintenance, and inlet inspection and repair.

Ratings & Benchmarks

The storm sewer system is benchmarked using the age of the system and data from heavy rain or water flow events.

Assumptions Approach

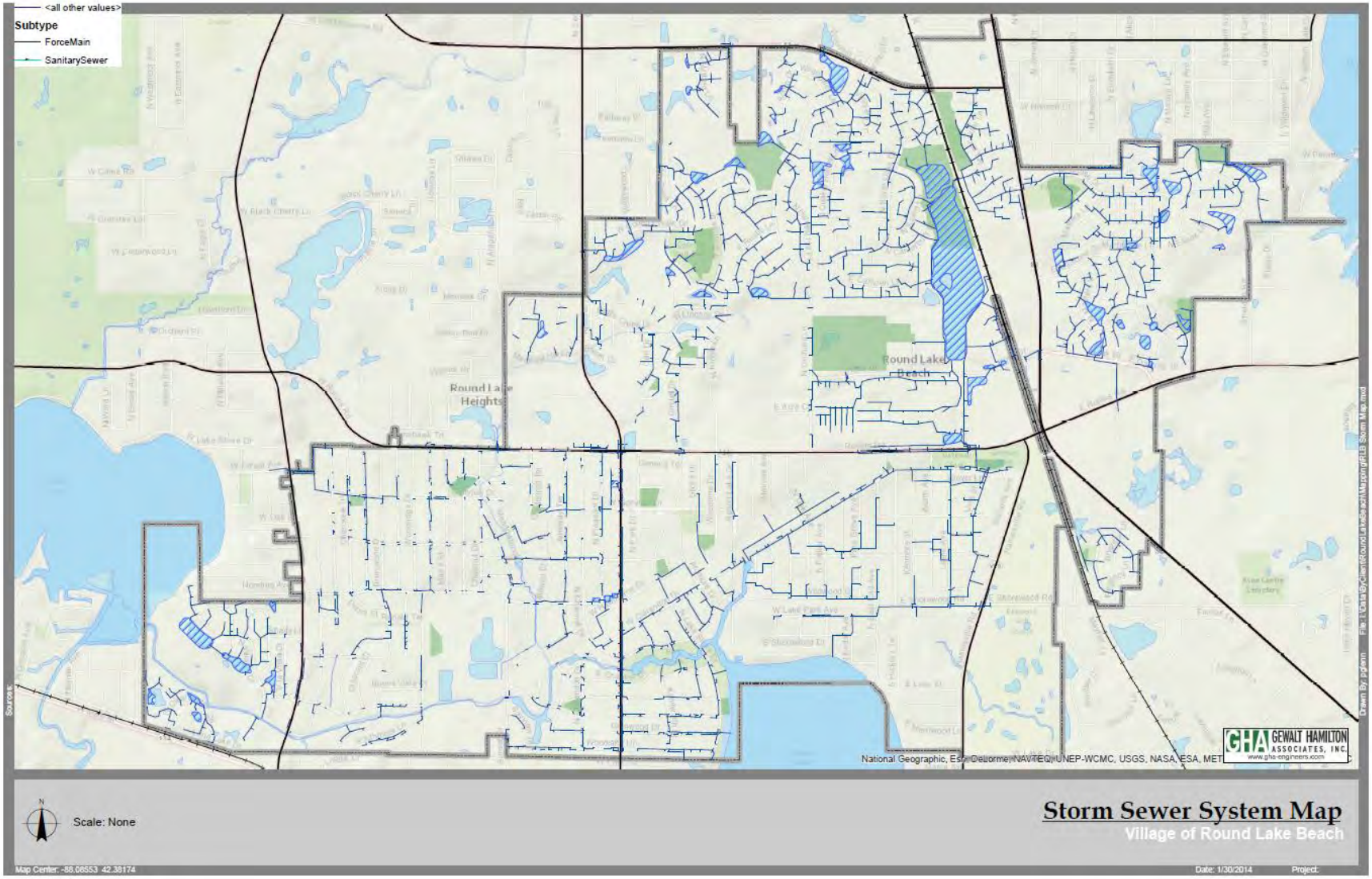
- Maintain a system to mitigate flooding

Funding Plan – Storm Sewer System

A dedicated funding source for the storm sewer system does not exist. Repairs and maintenance are paid for from general revenues typically as part of the road work projects. Minor maintenance items are included in either the Public Works operating budgets or the general capital fund.

Description		Fund	FY2015 Budget	FY2016 Preliminary	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected
Storm Sewer System													
Funding													
General Capital Fund (85)		85	$118,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Storm Sewer System Funding			**$118,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures													
Culverts	Paygo	85	$118,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Storm Main		85	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Curb & Gutter		85	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ditches		85	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Retention/Detention		85	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Storm Sewer System Expenditures			**$118,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

System Map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Round Lake Beach
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