

**VILLAGE OF LAKE BLUFF
FINANCE COMMITTEE MEETING**

**Thursday, February 22, 2018
6:00 PM**

**VILLAGE HALL CONFERENCE ROOM
40 E. CENTER AVE, LAKE BLUFF, IL**

AGENDA

I. Call to Order – Roll Call

Trustee Mark Dewart, Chairman
Trustee Barbara Ankenman, Member
Trustee Paul Lemieux, Member

II. Approval of Minutes – January 22, 2018

III. Non-Agenda Items and Visitors

The Finance Committee allocates fifteen (15) minutes at this time for those individuals who would like the opportunity to address the Committee on any matter not listed on the agenda.

IV. Business Items

1. FY19-FY20 Preliminary Biennial Budget Review
2. Review of the Water Fund
3. Review FY19 Capital Projects

4. EXECUTIVE SESSION

V. Informational Items

1. Update regarding Finance Residential Program Initiatives

VI. Adjournment

The Village of Lake Bluff is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the facilities, are requested to contact R. Drew Irvin at 847-234-0774 or TDD number 847-234-2153 promptly to allow the Village of Lake Bluff to make reasonable accommodations.

VILLAGE OF LAKE BLUFF - FINANCE COMMITTEE
MINUTES OF MEETING – January 22, 2018

I. Call to Order – Roll Call

The Finance Committee of the Village of Lake Bluff was called to order on Monday, January 22, 2018 at 6:00 PM in the Village Hall Conference Room, 40 E. Center Ave., Lake Bluff, Illinois.

Members Present: Trustee Mark Dewart, Chairman
Trustee Barbara Ankenman, Member
Trustee Paul Lemieux, Member

Others Present: Kathleen O'Hara, Village Board President
Joy Markee, Village Clerk
William Meyer, Village Trustee
R. Drew Irvin, Village Administrator
Betinna O'Connell, Finance Director
Marlene Scheibl, Assistant Finance Director
Glen Cole, Assistant to the Village Administrator
Jeff Hansen, Village Engineer

II. Approval of Minutes

Member Lemieux made a motion to approve the minutes of the October 2, 2017 meeting as presented; seconded by Member Ankenman and approved unanimously on a voice vote.

III. Business Items

1. FY19-FY20 Preliminary Biennial Budget Review/Capital Project Review

Village Engineer Hansen opened the discussion by presenting a map that identifies certain areas that experience flooding. The map was created to put together to help develop a plan to reduce flooding problems throughout the Village. The map indicates areas that experience house flooding, major street flooding, and minor street flooding as reported by residents and as observed by Village Staff over the years. Village Engineer Hansen reminded the Committee of the Village goal which is to keep streets dry in a 10-year storm event and keep houses dry during a 100-year storm event. He clarified that the goal is to keep houses dry from street flooding but not necessarily from all flooding as the grading of private property and overland flood water routes is in the control of the homeowner, not the Village. Village Engineer Hansen said that the map indicated there are 4 houses known to flood during a hundred year storm: (1) Campbell Court, (2) Green Bay Road (where a basement and garage were damaged in the July 2017 140- year storm and the property owner applied for a variance to rebuild the northern side of the home), (3) West Sheridan Place (where the Village had a plan to increase capacity of the existing storm sewer in the draft budget), and (4) Boardmann Court (where Consulting Engineers from Gewalt-Hamilton are studying this issue). Village Engineer Hansen said the minor street flooding is not a problem as much as it is a nuisance. The major street flooding closes roads and threatens homes. The street flooding at Hancock and Lincoln dumps into the neighbor's yard. Arbor Drive takes water during storms but there isn't a good solution for correcting that concern. VA Irvin said the Public Works Improvement Projects list of infrastructure improvements was developed based on this map. Engineer Hansen said the Village Wide Storm Sewer Model project would exclude Tangley Oaks and the Sanctuary, as they were both built to contemporary storm water management standards. The West Sheridan Place Storm Expansion, with a budget request of \$780K, would be to eliminate flooding for a hundred year storm event. The project involves

enlarging storm service a significant amount which drives the large cost. Member Ankenman asked what the value of the home was in the area for the purposes of gauging project value. Engineer Hansen replied acquisition of a nearby home could eliminate the house flooding problem (meet Village standard), but still wouldn't resolve the street flooding problem (Village standard). Trustee Meyer asked if the Village had the authority to ask homeowners who directly benefit from projects of this nature to contribute to their cost. VA Irvin said the Village can establish Special Service Areas which are set up to benefit certain areas for improvements of this nature but did not recommend this approach in this particular situation. Village Engineer Hansen went on to describe the Lincoln Storm Sewer to IDOT property project where the dip in Lincoln north of Scranton; he described the situation as where the water gets into the home on Lincoln and collects in the driveway. This project would be to run a larger storm sewer which would require IDOT approval. President O'Hara asked if certain home sites along Campbell Court were buildable under current regulations. Village Engineer Hansen replied the subdivision and related improvements would probably not be built the same way today. VA Irvin suggested the Village's priority should be to correct the flooding homes first, and then to move to the flooding streets. President O'Hara asked about the location of the detention pond for the 10-year flood event solution drafted by CBBELL for the Scranton Viaduct flooding and expressed a concern for the potential hazard of a large pond. Member Lemieux asked if the Village were to proceed with the \$18.2 million ("Deep Tunnel") storm water improvement project of the viaduct, what kind of bond could the Village issue. Finance Director O'Connell said it would be a General Obligation bond. Chairman Dewart asked if there was any conflict with CJAWA for the planned additional raw water intake pipe and the possible Deep Tunnel project. Engineer Hansen said the Deep Tunnel project would stay to the south of the CLCJAWA planned additional raw water intake pipe. President O'Hara asked if the Deep Tunnel project would cause environmental issues. Engineer Hansen said that, while it would benefit the ravine by reducing scouring, some people believe it introduces more pollution into Lake Michigan and may result in legal action. VA Irvin reminded the Committee that the State of Illinois Department of Transportation is examining the possible upsizing of the 24-inch storm water pipe that's at least 100-years old because the state will need to replace it in the coming years. Village Engineer Hansen said the Village asked the state to look at it. Chairman Dewart suggested the committee proceed with the other items on the agenda and reconvene on Capital Projects discussion.

2. Update on Finance Residential Program Initiatives

To provide residents with additional bill paying options, the Village has looked into accepting credit cards and on-line bill payment options. While providing online payment options is an important part of enhancing services, Director O'Connell suggests the Village offer a series of other services first, which will lead to on-line payment access, in order to minimize potential fees and give residents other options first. The first recommendation is to implement an auto-debit program for utility billing to allow a resident to enroll in a program which would automatically debit their bank account for the amount of their bill. This would potentially eliminate these residents from paying on-line with a credit card, which would result in reducing the credit card fees. Typically communities who offer auto debit for utility billing have at least 20% enrollment in the program. The auto debit program requires additional service from Lake Forest Bank. Based on 20% customer enrollment, the estimated banking fees would be about \$550 annually. The staff efficiencies in auto posting 20% of the payments normally handled through the mail will easily offset the minimal annual fee.

In addition, the Village's ERP system provides access to its software for residents to access Utility Billing, Building Permits and Miscellaneous Invoicing.

The Finance Committee unanimously agreed that the auto debit program was a good approach.

3. Review Information on Mobile Parking Payments

Glen Cole, Assistant to the Village Administrator, stated that the Village has received inquiries from the public asking if it plans to implement a mobile parking payment solution, where a cell phone can be used to pay for a parking permit without stopping to pay at the machine located at the entrance to the lot. The Village currently uses a pay and display machine, which accepts cash or credit card payments and provides a printed permit to the user to display on the dashboard. A third-party payment processor remits the credit card revenues to the Village and charges for their services. This process will continue even if the Village implements mobile payments. Mobile parking vendors typically receive all revenue from fees charged directly to parking users in the range of \$0.30 to \$0.40 per transaction. Though these fees are paid by the parking user, the Village would incur the incremental cost of credit card processing necessary for the vendor to collect the fee. A2VA Cole said that the Village could use its current payment processor and realize slight savings. Choosing to use the payment vendor as the credit card processor means the Village will receive one check for net profits. Staff is likely to recommend procurement through a cooperative purchasing agreement that will result in a lower per-cost transaction fee than the \$0.30-\$0.40 range and a fee structure of \$0.50. Chairman Dewart asked if the Village anticipates push back for increase in rates. VA Irvin responded no because users will appreciate the convenience and added that Staff needs to review how the Police will enforce this new parking payment method.

The consensus of the Committee was to make a recommendation to the Village Board to approve both the Finance Residential Program Initiatives and the Mobile Parking payment system.

4. Informational-Moody's Investor's Service Issuer Comment on the Village of Lake Bluff

The Moody's Investor Service Annual Comment on Lake Bluff was distributed. VA Irvin commented the report was positive in regards to the Village fund balance and pension liability, which is good news if the Village has the need to borrow. Discussion ensued regarding the target percentage of the General Fund Balance.

5. Update on Siemens Water Meter Audit Program

Director O'Connell stated that in August 2017, the Village Board authorized an agreement with Siemens Industry, Inc. to complete an audit of the Village's water meters and determine an average rate of accuracy. The overall goals of the meter replacement program are: 1). to increase the accuracy of the meter readings; 2). to obtain readings more efficiently and frequently; and 3). to improve meter inventory/connection information. These objectives can help align water consumption and purchases by mitigating unaccounted for water while creating efficiencies to reduce operation costs. The scope of the project included the removal of 73 meters of varying size and type and was completed in January. The meters were tested to confirm their accuracy and based on the meter size an average weighted rate of accuracy was calculated. The combined average rate of the meters tested was 91.8%. The high flow tests had better captured results, while the minimum flow tests had less captured. Siemens provided a cash flow analysis for the option of installing new Sensus meters with indoor and outdoor meter reading devices while reusing a portion of the current meter components that are compatible to their newer equivalents. This option reflects a positive cash flow at year thirteen assuming that all meters were exchanged at the same time. If the Finance Committee decided to move forward with this project, there are three financing options available: 1). a loan from the General Fund to the Water Fund with a 10 year payback, with interest charged to the water fund 2). a bank loan or financing through Siemens or 3). a bond issue. An additional option is for the Village to implement the project in phases by installing new meters, for example, at residences that currently require a customer read. Phasing in meter exchanges in smaller sections will ease the project cost burden and also create a long-term replacement plan that would ensure future costs are apportioned. Member Lemieux commented the results of the Siemens audit contained a

variability of data. Chairman Dewart suggested the Village look for a subset of meters to be replaced, such as customers with large water usage.

IV. Next Meeting

The next meeting is to be determined.

V. Adjournment

Member Ankenman made a motion to adjourn the meeting at 6:58 PM; seconded by Member Lemieux and all members voted aye.

Respectfully submitted,

Marlene Scheibl
Assistant Finance Director

VILLAGE OF LAKE BLUFF

MEMORANDUM

TO: Finance Committee Members
Kathy O'Hara, Village President

FROM: R. Drew Irvin, Village Administrator
Bettina K. O'Connell, Director of Finance

DATE: February 16, 2018

SUBJECT: FY19-FY120 Preliminary Biennial Budget Review/ Capital Project Review



As discussed at the January 22, 2018 Finance Committee meeting, FY19-20 budgeted operational expenses are consistent with the prior biennial budget, and the proposed capital schedule is 38.5% more aggressive than the previous ten year average capital expenditures. The attached preliminary budget includes General Fund Balance Projections, General Fund Revenue Projections, an Expense Summary, and Department Expense Detail, Interfund Transfer information along with the vehicle replacement sheet, Water Fund scenarios and also an updated Capital Project list.

Noteworthy points include:

- The draft Fund Balance projections for FY18- FY20 include assumptions for capital expenses and also an annual contribution to the Water Fund in payment of an incremental water meter replacement program.
- General Fund Revenue projections remain fairly flat assuming no further changes are made to the Local Government Distributive Fund, while General Fund budgeted expenses are reduced primarily due to declines in the Public Works Capital expenses.
- The Interfund Transfers were reassessed. Vehicle/equipment useful lives and values were charted cyclically increasing the annual contributions to the replacement fund approximately 100k.
- The current Water Fund policy of 25% of operating expenses plus three years of depreciation expense may need revision. Enclosed are two Water Fund analyses to address the concepts of accounting depreciation and actual cash flow. An additional income statement comparison of the GAAP reporting vs. cash basis will be provided at the meeting.
- The FY19-20 Budget will include the new Capital Improvement Project fund that was created for the purpose of utilizing General Fund reserves to address the unresolved Public Works Projects schedule. Attached is an updated listing of projects that are in progress and also some that are requested to be scheduled for your review. These projects have been identified by Staff as priority and are presented for your consideration. An additional updated unresolved funding source project list is also included for your review, and prioritization.

VILLAGE OF LAKE BLUFF
GENERAL FUND BALANCE

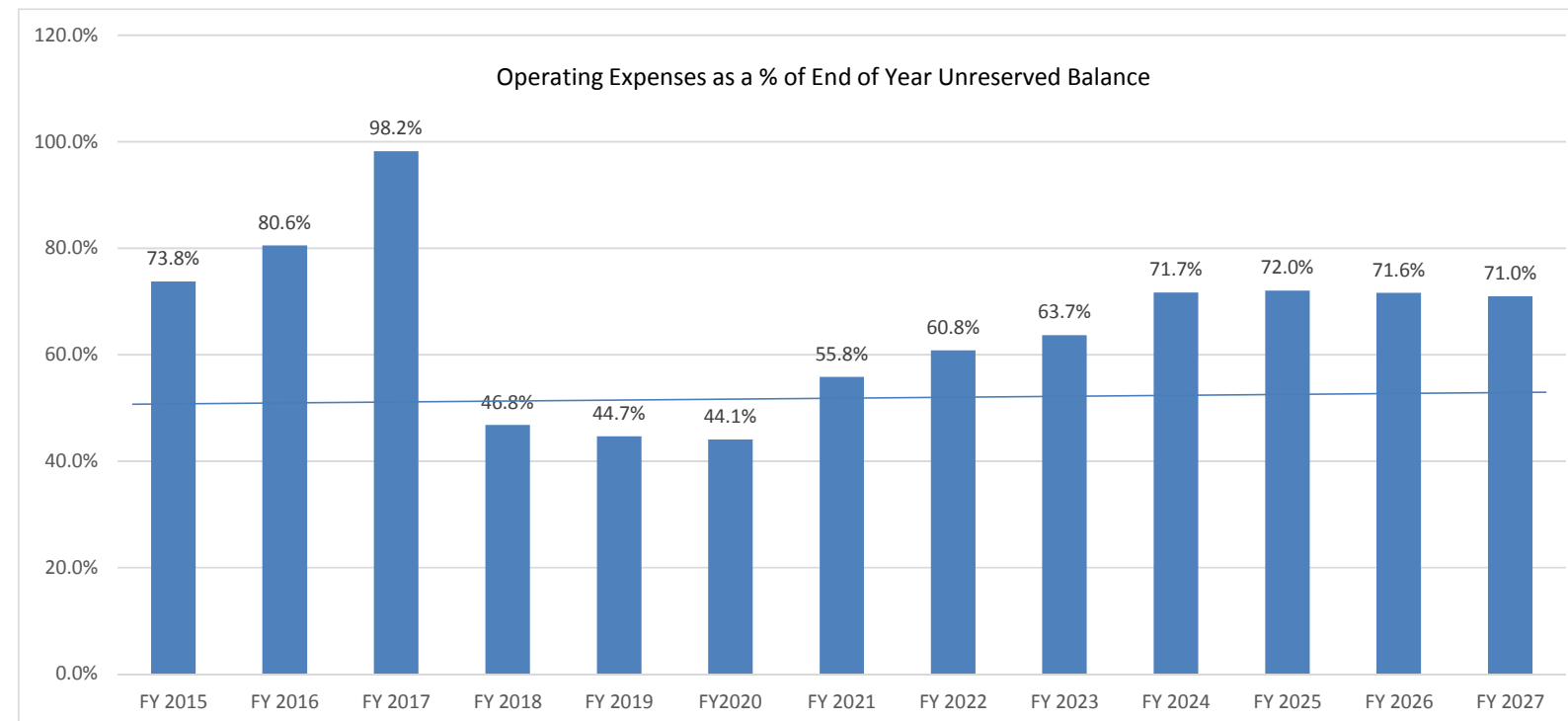
FY2015-FY2027 FUND BALANCE PROJECTIONS

Last Updated
2/16/2018

GENERAL FUND	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Projected FY 2019	Projected FY2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Beginning Balance	\$5,043,342	\$6,150,452	\$6,758,216	\$7,941,996	\$4,338,969	\$3,911,717	\$3,798,191	\$4,824,973	\$5,517,405	\$5,970,498	\$6,859,819	\$7,117,592	\$7,264,414
SOURCES OF FUNDS:													
a Revenues - Operating	\$ 9,593,260	\$ 9,618,895	\$ 10,250,309	\$9,956,441	\$10,151,325	\$10,304,071	\$10,443,622	\$10,589,432	\$10,772,513	\$10,963,672	\$11,159,825	\$11,364,608	\$11,576,360
b Non-recurring revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c Grant Revenues	\$ 52,144	\$ 3,072	\$ 6,623	\$ 305,000	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
f Interfund Transfers In	\$ -	\$ -	\$ 123,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
g1 Sale of fixed assets/proptry	\$ 5,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
g5 Bond Proceeds \$3.5m/NET													
I Total Revenues/Transfers In	\$9,651,316	\$9,621,967	\$10,380,448	\$10,261,441	\$10,156,325	\$10,309,071	\$10,446,622	\$10,592,432	\$10,775,513	\$10,966,672	\$11,162,825	\$11,367,608	\$11,579,360
USES OF FUNDS:													
Operating Expenditures:													
h Personnel Services	\$ 3,868,183	\$3,968,886	\$3,945,232	\$4,240,400	\$4,286,198	\$4,314,780	\$4,444,220	\$4,577,550	\$4,714,880	\$4,856,330	\$5,002,020	\$5,152,080	\$5,306,640
i-1 Commodities & Supplies		\$ 869,043	\$ 473,038	\$ 611,025									\$ -
i-2 Contracts	\$ 2,768,651	\$ 2,020,579	\$2,488,927	\$ 3,154,725	\$ 3,217,820	\$ 2,982,180	\$ 3,041,820	\$ 3,102,660	\$ 3,164,710	\$ 3,228,000	\$ 3,292,560	\$ 3,358,410	\$ 3,425,580
II Subtotal Operating Expenditures	\$6,636,834	\$6,858,508	\$6,907,196	\$8,006,150	\$7,504,018	\$7,296,960	\$7,486,040	\$7,680,210	\$7,879,590	\$8,084,330	\$8,294,580	\$8,510,490	\$8,732,220
j PW Projects	\$ 241,636	\$ 893,054	\$ 825,474	\$ 1,985,000	\$ 1,580,000	\$ 1,555,000	\$ 500,000	\$ 550,000	\$ 650,000	\$ 210,000	\$700,000	\$750,000	\$775,000
k PW Projects - Bond Financ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
l Capital Project Fund Transfer				\$ 2,000,000									
m Cap Equipmnt, Bldgs&Trees	\$ 373,646	\$ 104,468	\$ 286,891	\$ 608,200	\$ 250,000	\$ 250,000	\$ 275,000	\$ 275,000	\$ 300,000	\$ 300,000	\$325,000	\$325,000	\$350,000
n Land Purchase Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfers Out:													
o Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
p 2006/2012 G.O. Bonds	\$255,862	\$253,793	\$251,493	\$253,618	\$255,775	\$255,875	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
q Vehicle/Equip Replace	\$244,000	\$259,000	\$269,000	\$284,000	\$284,000	\$284,000	\$284,000	\$284,000	\$284,000	\$284,000	\$284,000	\$284,000	\$284,000
r Police Pension Fund	\$ 610,228	\$645,380	\$656,613	\$672,500	\$709,784	\$780,762	\$819,800	\$860,790	\$903,830	\$949,021	\$996,472	\$1,046,296	\$1,098,611
s Motor Fuel Tax	\$ 182,000	\$0	\$0	\$55,000	\$0	\$0	\$55,000	\$0	\$55,000	\$0	\$55,000	\$55,000	\$0
III Subtotal Interfund Out	\$1,292,090	\$1,158,173	\$1,177,106	\$1,265,118	\$1,249,559	\$1,320,637	\$1,158,800	\$1,394,790	\$1,492,830	\$1,483,021	\$1,585,472	\$1,635,296	\$1,632,611
IV Total Expenditures/Interfnd Out	\$8,544,206	\$9,014,203	\$9,196,667	\$13,864,468	\$10,583,577	\$10,422,597	\$9,419,840	\$9,900,000	\$10,322,420	\$10,077,351	\$10,905,052	\$11,220,786	\$11,489,831
V Revenues in excess/(under) Expend	\$1,107,110	\$607,764	\$1,183,781	(\$3,603,027)	(\$427,252)	(\$113,526)	\$1,026,782	\$692,432	\$453,093	\$889,321	\$257,773	\$146,822	\$89,529
VI End of Year Balance	\$6,150,452	\$6,758,216	\$7,941,996	\$4,338,969	\$3,911,717	\$3,798,191	\$4,824,973	\$5,517,405	\$5,970,498	\$6,859,819	\$7,117,592	\$7,264,414	\$7,353,944

GENERAL FUND	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Projected FY 2019	Projected FY2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
VII Assigned Fund Balance													
Reserved for Capital Projects	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Potential Revenue Loss or Gap		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIII End of Yr Unreserved Fund Bal	\$5,850,452	\$6,458,216	\$7,941,996	\$4,338,969	\$3,911,717	\$3,798,191	\$4,824,973	\$5,517,405	\$5,970,498	\$6,859,819	\$7,117,592	\$7,264,414	\$7,353,944
IX B) Target Operating Reserve¹ 50%	\$3,964,462	\$4,008,341	\$4,042,151	\$4,635,634	\$4,376,789	\$4,308,799	\$4,322,420	\$4,537,500	\$4,686,210	\$4,783,676	\$4,940,026	\$5,072,893	\$5,182,415
Reserve Excess/(Deficit)	\$ 1,885,990	\$ 2,449,875	\$ 3,899,845	\$ (296,665)	\$ (465,071)	\$ (510,607)	\$ 502,553	\$ 979,905	\$ 1,284,288	\$ 2,076,144	\$ 2,177,566	\$ 2,191,521	\$ 2,171,528
X Operating Expenditures as a % of End of Year Unreserved Balance	73.8%	80.6%	98.2%	46.8%	44.7%	44.1%	55.8%	60.8%	63.7%	71.7%	72.0%	71.6%	71.0%
XI Operating Expenditures plus Interfund Transfers as a % of Operating Revenue	69.2%	71.3%	78.9%	93.1%	86.2%	83.6%	82.8%	85.7%	87.0%	87.3%	88.5%	89.3%	89.5%
XII Personnel Expenditures as a % of Operating Revenues (h/a)	40.3%	41.3%	38.5%	42.6%	42.2%	41.9%	42.6%	43.2%	43.8%	44.3%	44.8%	45.3%	45.8%

¹Operating reserve is operating expenditures (line II) plus interfund transfers out (line III)



**GENERAL FUND REVENUE PROJECTIONS
FY2019 - FY2020 BUDGET**

01-300 CODE/LINE ITEM	ACTUAL FY 14/15	ACTUAL FY 15/16	ACTUAL FY 16/17	ESTIMATED		Projections		% CHANGE \$		% CHANGE \$		
				Budget	ACTUAL FY17/18	FY 18/19	FY19/20	FY 18 - FY 19	FY 19 - FY 20			
PROPERTY TAXES												
30000 001-300-30000	618,325	652,839	682,956	683,350	681,999	693,600	704,000	1.5%	10,250	1.5%	10,400	
30135 001-300-30135	516,881	551,600	553,099	575,000	573,860	583,630	592,380	1.5%	8,630	1.5%	8,750	
30100 001-300-30100	391,284	399,427	409,817	415,000	414,179	421,230	427,550	1.5%	6,230	1.5%	6,320	
30110 001-300-30110	4,831	4,994	5,998	6,000	5,988	6,090	6,180	1.5%	90	1.5%	90	
30120 001-300-30120	309,641	308,061	309,859	315,000	314,375	319,730	324,530	1.5%	4,730	1.5%	4,800	
30140 001-300-30140	28,984	27,964	27,989	25,000	24,954	25,380	25,760	1.5%	380	1.5%	380	
30145 001-300-30145	4,831	11,391	9,999	10,000	9,984	10,150	10,300	1.5%	150	1.5%	150	
30170 001-300-30170	603,833	639,685	649,808	672,500	671,169	709,784	720,430	5.5%	37,284	1.5%	10,646	
30150 001-300-30150	280,179	209,700	194,915	155,000	154,694	157,330	159,690	1.5%	2,330	1.5%	2,360	
	Subtotal - Property Taxes	0	0	0	0	0	0	----	0		0	
30190 001-300-30190	78,016	79,018	83,706	83,000	85,517	84,250	85,510	1.5%	1,250	1.5%	1,260	
	TOTAL PROPERTY TAXES	2,836,804	2,884,679	2,928,148	2,939,850	2,936,719	3,011,174	3,056,330	2.4%	71,324	1.5%	45,156
OTHER TAXES												
30200 001-300-30200	42,148	37,537	44,855	35,000	29,955	35,530	36,060	1.5%	530	1.5%	530	
30220 001-300-30220	6,395	5,695	6,806	5,000	3,762	5,080	5,160	1.6%	80	1.6%	80	
31000 001-300-31000	2,533,247	2,793,107	3,120,530	3,002,370	3,006,846	3,147,410	3,194,620	4.8%	145,040	1.5%	47,210	
32000 001-300-32000	544,270	786,894	959,706	958,800	913,141	926,840	940,740	-3.3%	(31,960)	1.5%	13,900	
32100 001-300-32100	0	50,877	16,237	15,000	15,201	15,230	15,460	1.5%	230	1.5%	230	
31100 001-300-31100	5,427	3,793	4,333	4,000	2,979	4,060	4,120	1.5%	60	1.5%	60	
31200 001-300-31200	560,382	609,807	540,871	577,925	520,713	561,590	570,010	-2.8%	(16,335)	1.5%	8,420	
32610 001-300-32610	70,487	96,703	113,075	119,200	120,625	120,990	122,800	1.5%	1,790	1.5%	1,810	
32500 001-300-32500	211,628	144,777	155,751	153,000	151,130	155,300	157,630	1.5%	2,300	1.5%	2,330	
32510 001-300-32510	308,147	310,021	325,231	310,000	311,164	314,650	319,370	1.5%	4,650	1.5%	4,720	
32530 001-300-32530	231,348	222,923	205,968	215,300	202,273	218,530	221,810	1.5%	3,230	1.5%	3,280	
32650 001-300-32650	50,000	42,500	60,000	30,000	72,500	40,000	40,000	33.3%	10,000	0.0%	0	
	TOTAL TAXES	4,563,478	5,104,636	5,553,361	5,425,595	5,350,288	5,545,210	5,627,780	2.2%	119,615	1.5%	82,570
LICENSES & PERMITS												
33315 001-300-33315	16,830	27,580	27,830	27,550	28,000	27,960	28,380	1.5%	410	1.5%	420	
33220 001-300-33220	7,055	8,377	7,591	8,250	7,518	8,370	8,500	1.5%	120	1.6%	130	
33000 001-300-33000	130,735	127,738	126,763	127,500	126,500	129,410	131,350	1.5%	1,910	1.5%	1,940	
33010 001-300-33010	2,785	2,210	2,203	2,400	1,790	2,400	2,440	0.0%	0	1.7%	40	
33241 001-300-33241	8,967	6,385	7,467	7,500	6,228	7,110	7,220	-5.2%	(390)	1.5%	110	
33242 001-300-33242	607	550	1,435	1,300	1,325	1,320	1,340	1.5%	20	1.5%	20	
33243 001-300-33243	92,878	86,975	88,243	94,500	88,868	90,920	92,280	-3.8%	(3,580)	1.5%	1,360	
33100 001-300-33100	4	3	102	3	1	3	3	0.0%	0	0.0%	0	
33200 001-300-33200	100	0	1,100	500	200	500	500	0.0%	0	0.0%	0	
33320 001-300-33320	23,100	27,900	25,215	28,000	26,950	28,420	28,850	1.5%	420	1.5%	430	
33325 001-300-33325	2,750	4,000	3,900	4,000	4,000	4,000	4,000	0.0%	0	0.0%	0	
33360 001-300-33360	1,049,229	476,631	586,801	520,200	460,680	520,000	520,000	0.0%	(200)	0.0%	0	
33365 001-300-33365	81,638	19,289	27,930	20,000	32,497	20,300	20,600	1.5%	300	1.5%	300	
33370 001-300-33370	12,240	4,472	5,890	7,000	3,190	7,110	7,220	1.6%	110	1.5%	110	
33375 001-300-33375	500	600	0	0	0	0	0	----	0		0	
33380 001-300-33380	1,900	1,500	1,050	1,500	0	1,520	1,540	1.3%	20	1.3%	20	
33385 001-300-33385	210	480	0	400	0	400	400	0.0%	0	0.0%	0	
33400 001-300-33400	4,100	3,500	1,750	2,000	1,500	2,000	2,000	0.0%	0	0.0%	0	
33410 001-300-33410	400	1,000	1,000	700	600	700	700	0.0%	0	0.0%	0	
33415 001-300-33415	4,510	3,850	0	2,500	0	2,500	2,500	0.0%	0	0.0%	0	
33420 001-300-33420	3,500	11,500	12,000	10,000	4,500	10,000	10,000	0.0%	0	0.0%	0	
33430 001-300-33430	680	2,925	3,300	3,500	2,640	3,550	3,600	1.4%	50	1.4%	50	
33435 001-300-33435	11,130	5,506	6,570	5,000	3,745	5,080	5,160	1.6%	80	1.6%	80	
33310 001-300-33310	9,175	8,875	8,600	8,675	8,675	8,750	8,750	0.9%	75	0.0%	0	
	TOTAL LICENSES & PERMITS	1,465,023	831,846	946,738	882,978	809,406	882,323	887,333	-0.1%	(655)	0.6%	5,010

**GENERAL FUND REVENUE PROJECTIONS
FY2019 - FY2020 BUDGET**

01-300 CODE/LINE ITEM	ACTUAL FY 14/15	ACTUAL FY 15/16	ACTUAL FY 16/17	ESTIMATED		Projections		% CHANGE \$		% CHANGE \$	
				Budget	ACTUAL FY17/18	FY 18/19	FY19/20	FY 18 - FY 19	FY 19 - FY 20		
CHARGE FOR SERVICES											
34200 001-300-34200	163,997	162,931	161,694	168,000	124,606	170,520	173,080	1.5%	2,520	1.5%	2,560
34210 001-300-34210	1,550	3,700	1,050	1,000	1,450	1,020	1,040	2.0%	20	2.0%	20
34220 001-300-34220	31,383	18,741	37,230	27,250	26,507	27,660	28,070	1.5%	410	1.5%	410
34225 001-300-34225	0	0	0	0	0	0	0	----	0	----	0
34240 001-300-34240	441	519	609	475	447	480	490	1.1%	5	2.1%	10
34245 001-300-34245	1,025	35	5	10	0	10	10	0.0%	0	0.0%	0
34500 001-300-34500	7,800	7,300	10,000	5,000	0	5,080	5,160	1.6%	80	1.6%	80
TOTAL CHARGE FOR SERVICES	206,196	193,226	210,588	201,735	153,010	204,770	207,850	1.5%	3,035	1.5%	3,080
FINES & FORFEITURES											
35000 001-300-35000	93,279	82,866	63,962	70,000	38,646	71,050	72,120	1.5%	1,050	1.5%	1,070
35300 001-300-35300	1,200	3,500	475	500	175	510	520	2.0%	10	2.0%	10
35100 001-300-35100	25,123	23,847	25,129	24,000	6,063	24,360	24,730	1.5%	360	1.5%	370
35200 001-300-35200	4,925	5,975	4,075	3,500	2,035	3,550	3,600	1.4%	50	1.4%	50
35500 001-300-35500	1,160	1,815	3,175	2,000	7,500	2,030	2,060	1.5%	30	1.5%	30
37300 001-300-37300	400	275	275	300	150	300	300	0.0%	0	0.0%	0
35400 001-300-35400	150	1,325	0	250	0	250	250	0.0%	0	0.0%	0
TOTAL FINES & FORFEITURES	126,237	119,603	97,091	100,550	54,569	102,050	103,580	1.5%	1,500	1.5%	1,530
MISCELLANEOUS											
36010 001-300-36010	7,158	7,158	7,158	7,158	7,158	7,158	7,158	0.0%	0	0.0%	0
36000 001-300-36000	105,156	109,426	117,237	113,000	117,357	114,700	116,420	1.5%	1,700	1.5%	1,720
36020 001-300-36020	36,596	39,013	35,378	39,000	14,776	39,590	40,180	1.5%	590	1.5%	590
36200 001-300-36100	0	0	0	0	0	0	0	----	0	----	0
36100 001-300-36200	52,144	3,072	6,623	305,000	2,731	5,000	15,000	-98.4%	(300,000)	200.0%	10,000
36220 001-300-36220	0	0	0	0	0	0	0	----	0	----	0
37500 001-300-37500	9,155	13,378	28,572	20,000	51,208	20,300	20,600	1.5%	300	1.5%	300
38100 001-300-38100	0	100	0	0	0	0	0	----	0	----	0
38000 001-300-38000	139,604	168,997	170,390	170,000	170,000	172,550	175,140	1.5%	2,550	1.5%	2,590
38400 001-300-38400	3,820	0	0	0	5,853	0	0	----	0	----	0
38310 001-300-38310	2,946	2,360	1,176	6,575	1,404	1,500	1,500	-77.2%	(5,075)	0.0%	0
37200 001-300-37200	0	4,015	850	2,000	0	1,000	1,000	-50.0%	(1,000)	0.0%	0
37230 001-300-37230	9,777	290	2,686	1,500	5,000	4,000	4,200	166.7%	2,500	5.0%	200
38800 001-300-38800	18,482	55,445	36,968	0	18,482	0	0	----	0	----	0
37225 001-300-37225	60,438	75,839	57,498	40,000	20,545	40,000	40,000	0.0%	0	0.0%	0
38900 001-300-38900	5,601	3,899	55,903	5,000	7,586	5,000	5,000	0.0%	0	0.0%	0
37900 001-300-37900	680	1,073	900	0	950	0	0	----	0	----	0
37250 001-300-37250	0	0	0	0	0	0	0	----	0	----	0
38980 001-300-38980	912	0	0	1,500	0	0	0	-100.0%	(1,500)	0.0%	0
38990 001-300-38990	5,000	0	0	0	0	0	0	----	0	----	0
TOTAL MISCELLANEOUS	457,469	484,064	521,338	710,733	423,048	410,798	426,198	-42.2%	(299,935)	3.7%	15,400
TOTAL REVENUES	9,655,206	9,618,053	10,257,263	10,261,441	9,727,041	10,156,325	10,309,071	-1.0%	(105,116)	1.5%	152,746
INTER-FUND TRANSFERS IN											
39100 703-91000	0	0	0	0	0	0	0	----	0	----	0
TOTAL TRANSFERS IN	0	0	0	0	0	0	0	----	0	----	0
TOTAL GEN'L FUND REVENUES & INTERFUND TRANSFERS	9,655,206	9,618,053	10,257,263	10,261,441	9,727,041	10,156,325	10,309,071	-1.0%	(105,116)	1.5%	152,746

¹ IRMA Rebate shown as a reduction in liability expense effective FY2015.

GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT AND CATEGORY

	ACTUAL FY 15-16	ACTUAL FY 16-17	BUDGET FY 17-18	EST ACTUAL FY 17-18	BUDGET FY 18-19	BUDGET FY 19-20	INCREASE		% OF TTL			
							(DECREASE)		GEN'L FUND			
							FY18 to FY19		EXPEND.			
							BUDGET 2 BUDGET		FY18	FY19	FY19	
ADMINISTRATION												
Administration	\$1,136,866	\$1,175,561	\$1,404,123	\$1,277,670	\$1,501,012	\$1,415,472	6.9%	-5.7%	12.6%	14.5%	14.2%	
Finance	490,088	600,689	553,860	569,465	510,508	514,614	-7.8%	0.8%	5.0%	4.9%	5.2%	
Boards & Commissions	49,113	43,581	312,975	167,965	319,050	316,700	1.9%	-0.7%	2.8%	3.1%	3.2%	
Community Development	333,798	284,057	359,955	246,521	359,025	355,380	-0.3%	-1.0%	3.2%	3.5%	3.6%	
Village Hall Building	46,754	44,889	216,900	139,852	108,503	58,800	-50.0%	-45.8%	2.0%	1.1%	0.6%	
Village Properties	3,605	4,309	6,900	3,292	6,900	6,900	0.0%	0.0%	0.1%	0.1%	0.1%	
Subtotal Administration	\$2,060,225	\$2,153,086	\$2,854,713	\$2,404,764	\$2,804,998	\$2,667,866	-1.7%	-4.9%	25.7%	27.1%	26.8%	
PUBLIC SAFETY												
Police Sworn	2,841,788	2,838,867	2,983,510	2,934,669	3,165,854	3,184,949	6.1%	0.6%	26.8%	30.6%	32.0%	
PS Support Services	528,789	437,674	515,695	537,705	486,367	509,124	-5.7%	4.7%	4.6%	4.7%	5.1%	
Fire	632,233	753,462	810,660	803,983	852,469	568,318	5.2%	-33.3%	7.3%	8.3%	5.7%	
Public Safety Building	72,396	75,524	95,500	72,445	163,033	74,005	70.7%	-54.6%	0.9%	1.6%	0.7%	
Subtotal Public Safety	\$4,075,207	\$4,105,526	\$4,405,365	\$4,348,801	\$4,667,723	\$4,336,396	6.0%	-7.1%	39.6%	45.2%	43.6%	
PUBLIC WORKS												
Streets/Bridges/Lights	625,411	518,792	577,760	555,344	551,915	569,604	-4.5%	3.2%	5.2%	5.3%	5.7%	
Sanitation	628,445	580,076	519,900	518,427	519,150	520,100	-0.1%	0.2%	4.7%	5.0%	5.2%	
Forestry	162,933	179,984	178,865	167,383	178,351	185,047	-0.3%	3.8%	1.6%	1.7%	1.9%	
Parkways	131,627	112,015	131,410	72,839	118,051	119,793	-10.2%	1.5%	1.2%	1.1%	1.2%	
Sewer	242,986	208,876	249,030	183,224	223,403	232,697	-10.3%	4.2%	2.2%	2.2%	2.3%	
Public Works Center	87,092	88,956	76,675	50,952	57,493	55,925	-25.0%	-2.7%	0.7%	0.6%	0.6%	
Commuter Station Fund	88,928	113,763	91,420	91,420	57,493	55,925	-37.1%	-2.7%	0.8%	0.6%	0.6%	
Public Works Cap Projects	893,053	825,473	2,032,500	863,500	1,153,000	1,210,000	-43.3%	4.9%	18.3%	11.2%	12.2%	
Subtotal Public Works	\$2,860,476	\$2,627,934	\$3,857,560	\$2,503,089	\$2,858,856	\$2,949,091	-25.9%	3.2%	34.7%	27.7%	29.6%	
TOTAL	\$8,995,908	\$8,886,547	\$11,117,638	\$9,256,654	\$10,331,577	\$9,953,353	-7.1%	-3.7%	100.0%	100.0%	100.0%	

001-610

ADMINISTRATOR'S OFFICE

CODE/LINE ITEM	ACTUAL FY 14/15	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATE PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES										
40000 Salaries	334,919	355,868	350,057	373,900	371,498	275,832	381,777	393,230	2.1%	5.2%
40100 Overtime	187	186	252	500	0	29	0	0	-100.0%	-100.0%
40300 Part-Time Salaries	0	13,871	17,703	17,500	0	10,159	0	0	-100.0%	-100.0%
40400 Medical Insurance	27,256	28,457	28,943	32,540	33,782	26,540	32,540	38,450	0.0%	18.2%
40410 Dental Insurance	1,108	1,048	929	1,100	1,158	983	1,358	1,400	23.5%	27.3%
40420 Life Insurance	1,805	1,822	1,771	2,200	2,065	1,701	1,967	2,027	-10.6%	-7.9%
40600 Work Comp/Liability Dedctbl	0	0	0	0	0	0	0	0	----	----
40610 Work Comp/Liab Premium	11,474	10,850	8,769	9,500	9,340	9,340	10,305	13,300	8.5%	40.0%
40700 Unemployment Insurance	1,817	19,195	8,349	20,400	20,000	1,606	20,000	20,000	-2.0%	-2.0%
40800 Employee Recognition	6,358	1,017	926	3,000	2,000	1,954	3,000	3,000	0.0%	0.0%
40900 Other Employee Benefits	1,774	4,475	4,462	3,000	3,000	2,202	3,000	3,000	0.0%	0.0%
TOTAL PERSONNEL SERVICES	386,699	436,789	422,160	463,640	442,842	330,345	453,947	474,407	-2.1%	2.3%
CONTRACT SERV/COMMODITIES										
41200 Maintenance-Equip.	11,047	5,056	6,964	7,000	9,000	4,412	4,500	4,500	-35.7%	-35.7%
41300 Computer Service & Software	11,278	5,965	6,965	6,965	6,000	4,600	6,800	6,900	-2.4%	-0.9%
41314 Other Profess. Serv.	66,875	58,042	72,080	98,000	38,000	27,443	162,500	112,500	65.8%	14.8%
41350 Legal Service	99,463	113,877	148,925	115,000	118,500	82,423	125,000	125,000	8.7%	8.7%
41351 Prosecution Services	28,847	23,504	21,567	20,000	18,000	10,655	20,000	20,000	0.0%	0.0%
42400 Training/Education	3,304	3,734	5,109	4,500	4,500	283	3,000	3,600	-33.3%	-20.0%
42410 Conferences/Seminars	4,102	2,629	3,055	4,500	4,500	4,652	8,450	5,950	87.8%	32.2%
42411 Mileage	0	48	192	200	180	155	200	200	0.0%	0.0%
42440 Dues	3,823	4,264	3,998	3,850	4,000	3,311	4,340	4,340	12.7%	12.7%
42450 Recruitment	150	119	21,445	0	300	300	200	200	----	----
42460 Publications	1,670	1,817	1,013	3,000	1,100	1,199	1,500	1,500	-50.0%	-50.0%
43210 Telephone	2,568	2,489	2,525	2,800	2,700	1,878	2,800	2,800	0.0%	0.0%
43300 Postage	3,376	7,730	7,796	7,250	4,200	1,764	5,000	5,000	-31.0%	-31.0%
43400 Printing	4,474	5,812	6,829	4,000	3,900	2,400	4,000	4,000	0.0%	0.0%
43550 Office Supplies	914	737	1,870	500	330	165	500	500	0.0%	0.0%
44700 Library Vliet Contribution ¹	0	0	8,466	8,300	0	0	8,300	8,300	0.0%	0.0%
45900 Minor Equip.	70	2,551	711	5,000	1,000	775	5,000	5,000	0.0%	0.0%
48200 Intergov't Services	190,956	207,911	165,698	196,000	165,000	116,495	175,000	175,000	-10.7%	-10.7%
TOTAL CONTRACT/COMMODO.	432,916	446,285	485,208	486,865	381,210	262,910	537,090	485,290	10.3%	-0.3%
OTHER										
70000 Contingency	0	0	0	200,000	200,000	200,000	200,000	200,000	0.0%	0.0%
71010 Interfund Transfer/Debt	255,863	253,793	251,493	253,618	253,618	244,309	254,975	255,775	0.5%	0.9%
71600 Interfund Transfer/Soc Sec.	0	0	0	0	0	0	55,000	0	----	----
TOTAL OTHER	255,863	253,793	251,493	453,618	453,618	444,309	509,975	455,775	12.4%	0.5%
CAPITAL OUTLAY										
58250 Equipment	9,147	0	16,701	0	0	0	0	0	----	----
TOTAL CAPITAL OUTLAY	9,147	0	16,701	0	0	0	0	0	----	----
DEPARTMENT TOTAL	1,084,625	1,136,866	1,175,561	1,404,123	1,277,670	1,037,564	1,501,012	1,415,472	6.9%	0.8%

¹Previously shown as Intefund Transfr

FINANCE DIVISION

001-620

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	281,282	281,189	345,000	354,745	274,555	281,215	289,650	-18.5%	-16.0%
40100 Overtime	744	1,006	1,000	1,000	115	1,000	1,000	0.0%	0.0%
40200 Temporary Salaries	0	0	0	0	0	0	0	----	----
40400 Medical Insurance	29,454	31,570	33,750	32,875	29,185	31,050	33,350	-8.0%	-1.2%
40410 Dental Insurance	1,262	1,296	1,350	1,427	1,164	976	1,055	-27.7%	-21.9%
40420 Life Insurance	2,845	3,225	3,510	2,075	1,870	833	900	-76.3%	-74.4%
40610 Work Comp/Liab Premium	10,035	7,720	7,900	7,900	7,900	9,960	12,800	26.1%	62.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	----	----
40800 Employee Recognition	238	492	500	0	575	0	0	-100.0%	-100.0%
40900 Other Employee Benefits	0	0	0	0	0	0	0	----	----
TOTAL PERSONNEL SERVICES	325,861	326,498	393,010	400,023	315,366	325,034	338,755	-17.3%	-13.8%
CONTRACT. SERV/COMMODITIES									
41200 Maintenance-Equip.	12,128	12,664	25,000	26,000	26,071	25,000	25,000	0.0%	0.0%
41300 Computer Service & Softwar	11,268	8,483	10,000	9,325	34,612	32,218	20,218	222.2%	102.2%
41314 Other Profess. Serv.	51,288	47,275	43,350	44,640	38,945	53,456	53,506	23.3%	23.4%
41350 Legal Services	905	513	1,000	0	0	0	0	-100.0%	-100.0%
41500 Credit Card Merchant Fees ¹	8,518	7,521	9,000	8,500	6,201	9,000	9,500	0.0%	5.6%
42400 Training/Education	3,234	1,018	2,750	2,300	768	2,750	2,750	0.0%	0.0%
42410 Conferences/Seminars	1,620	1,296	3,100	800	0	2,000	3,000	-35.5%	-3.2%
42411 Mileage	70	0	50	13	13	50	50	0.0%	0.0%
42440 Dues	922	1,025	1,100	800	805	900	1,000	-18.2%	-9.1%
42460 Publications	562	525	800	800	0	0	235	-100.0%	-70.6%
42450 Recruitment	760	3,667	0	16,664	16,664	0	0	----	----
43210 Telephone	5,717	(604)	3,000	1,400	1,180	1,000	1,000	-66.7%	-66.7%
43300 Postage	388	124	2,700	1,500	279	1,500	1,500	-44.4%	-44.4%
43400 Printing/Publish.	15,048	8,745	10,500	8,700	6,707	9,600	10,100	-8.6%	-3.8%
43550 Office Supplies	7,947	9,519	7,500	7,000	5,274	7,000	7,000	-6.7%	-6.7%
43570 Operating Supplies	0	0	0	0	0	0	0	----	----
45900 Minor Equip.	53	331	1,000	1,000	0	1,000	1,000	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	120,428	102,103	120,850	129,442	137,519	145,474	135,859	20.4%	12.4%
OTHER²									
71200 Interfund Transf/Equip Repl	40,000	25,000	40,000	40,000	0	40,000	40,000	0.0%	0.0%
	40,000	25,000	40,000	40,000	0	40,000	40,000	0.0%	0.0%
CAPITAL OUTLAY									
58100 Communications/Tech Equip	3,799	147,088	0	0	0	0	0	----	----
58250 Equipment	0	0	0	0	0	0	0	----	----
TOTAL CAPITAL OUTLAY	3,799	147,088	0	0	0	0	0	----	----
DEPARTMENT TOTAL	490,088	600,689	553,860	569,465	452,884	510,508	514,614	-7.8%	-7.1%

BOARDS & COMMISSIONS

001-650

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
CONTRACT SERV/COMMODITIES									
40810 Board/Committee Recognn	8,663	11,373	9,000	12,000	11,771	9,000	9,000	0.0%	0.0%
41314 Other Contractual Services	1,437	1,500	1,500	800	759	1,500	1,500	0.0%	0.0%
42400 Training/Education	70	0	0	0	0	4,500	2,000	----	----
42440 Dues	10,059	11,023	10,175	11,000	10,059	11,500	11,500	13.0%	13.0%
43400 Printing/Publishing	452	173	300	0	0	0	0	-100.0%	-100.0%
43550 Office Supplies	0	96	150	750	374	500	500	233.3%	233.3%
44610 Farmers Market	8,024	12,000	9,200	12,300	12,304	14,000	14,000	52.2%	52.2%
44620 Special Events	2,000	2,370	3,000	3,000	1,235	7,100	9,600	136.7%	220.0%
44630 Historic Preservation Comm	0	101	4,250	4,250	2,523	0	0	-100.0%	-100.0%
44800 Senior Prop Tax Assistance	2,861	2,268	3,000	2,200	2,700	3,000	3,000	0.0%	0.0%
44850 Community Partnership Pgm	10,015	17,515	22,400	22,400	20,015	15,100	15,100	-32.6%	-32.6%
44880 Sales Tax Incentive Rebates	0	310,453	250,000	99,265	99,265	250,000	250,000	0.0%	0.0%
TOTAL CONTRACT/COMMODO.	43,581	368,872	312,975	167,965	161,005	316,200	316,200	1.0%	1.0%
CAPITAL									
58100 Computer Equipment	0	0	0	70	70	2,850	500	----	----
TOTAL CAPITAL	0	0	0	70	70	2,850	500	----	----
DEPARTMENT TOTAL	43,581	368,872	312,975	167,965	161,075	319,050	316,700	1.9%	1.2%

^aEffective July 2015 sales tax rebates are to Target Corp.

COMMUNITY DEVELOPMENT

001-660

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	137,928	132,032	139,100	134,760	98,539	138,612	142,770	-0.4%	2.6%
40100 Overtime Salaries	0	0	0	0	0	0	0	----	----
40300 Seasonal	0	0	0	0	0	35,000	35,000	----	----
40200 Part-time Salaries	38,275	53,189	50,000	0	20,755	35,000	35,000	-30.0%	-30.0%
40400 Medical Insurance	18,655	16,061	17,300	17,632	13,978	15,550	16,600	-10.1%	-4.0%
40410 Dental Insurance	810	614	700	683	564	675	730	-3.6%	4.3%
40420 Life Insurance	593	607	650	627	486	577	625	-11.2%	-3.8%
40600 Work Comp/Liability Deductible	0	0	0	0	0	0	0	----	----
40610 Work Comp/Liab Premium	8,967	7,585	7,800	7,552	7,552	8,880	11,400	13.8%	46.2%
40700 Unemployment Insurance	0	0	0	0	0	0	0	----	----
40900 Other Employee Benefits	0	0	250	0	0	250	250	0.0%	0.0%
TOTAL PERSONNEL SERVICES	205,228	210,089	215,800	161,255	141,874	234,544	242,375	8.7%	12.3%
CONTRACT SERV/COMMODITIES									
41100 Maintenance - Vehicles	140	0	500	961	961	500	500	0.0%	0.0%
41200 Maintenance - Equipment	0	0	200	0	0	200	200	0.0%	0.0%
41300 Computer Service & Software	3,733	3,733	3,730	3,730	977	4,050	4,130	8.6%	10.7%
41301 Building Inspection Serv	53,773	34,159	65,000	0	27,463	33,056	35,000	-49.1%	-46.2%
41314 Other Profess. Serv.	45,129	16,023	47,100	65,000	48,660	46,500	49,500	-1.3%	5.1%
41315 Engineering Serv.	2,333	0	0	0	0	0	0	----	----
41321 Other Improvements - Walnut	0	0	0	0	0	16,000	0	----	----
41350 Legal Service	5,198	2,663	4,000	400	247	2,500	2,500	-37.5%	-37.5%
42400 Training/Education	3,270	1,095	2,500	400	100	2,500	2,500	0.0%	0.0%
42410 Conferences/Seminars	0	400	2,500	0	44	3,000	2,500	20.0%	0.0%
42411 Mileage	0	0	0	0	0	500	500	----	----
42420 Clothing/Uniforms	0	0	475	475	0	475	475	0.0%	0.0%
42440 Dues	235	423	1,000	500	196	500	500	-50.0%	-50.0%
42450 Recruitment	260	230	0	0	0	0	0	----	----
42460 Publications	211	0	1,500	0	72	0	0	-100.0%	-100.0%
43210 Telephone	2,321	3,038	2,200	0	2,262	2,200	2,200	0.0%	0.0%
43300 Postage	480	71	500	0	293	500	500	0.0%	0.0%
43400 Printing/Publish.	3,599	1,724	2,500	800	2,512	2,000	2,000	-20.0%	-20.0%
43550 Office Supplies	2,110	803	2,000	2,000	665	2,000	2,000	0.0%	0.0%
43560 Gasoline & Oil	577	703	1,200	1,200	494	750	750	-37.5%	-37.5%
43570 Operating Supplies	115	138	500	4,050	4,050	500	500	0.0%	0.0%
43640 Maintenance Supplies-Vehicle	932	1,022	1,000	1,000	954	1,000	1,000	0.0%	0.0%
44600 Vacant Property Maintenance	0	197	1,000	0	0	1,000	1,000	0.0%	0.0%
45900 Minor Equip.	155	200	750	750	566	750	750	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	124,571	66,623	140,155	81,266	90,516	120,481	109,005	-14.0%	-22.2%
OTHER									
51000 Interfund Transf/Vehicle Fund	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
TOTAL OTHER	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
CAPITAL OUTLAY									
58100 Computer Equipment	0	3,345	0	0	0	0	0		
TOTAL CAPITAL	0	3,345	0	0	0	0	0		
DEPARTMENT TOTAL	333,798	284,057	359,955	246,521	236,390	359,025	355,380	-0.3%	-1.3%

001-74C

PUBLIC SAFETY BUILDING

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	12,902	9,417	9,900	9,607	7,019	9,903	10,200	0.0%	3.0%
40100 Overtime Salaries	1,909	0	0	0	0	0	0	----	----
40400 Medical Insurance	4,320	0	0	0	0	0	0	----	----
40410 Dental Insurance	16	94	0	0	84	0	0	----	----
40420 Life Insurance	21	0	0	0	0	0	0	----	----
40900 Other Employee Benefits	0	0	0	0	0	0	0	----	----
TOTAL PERSONNEL SERVICES	19,168	9,511	9,900	9,607	7,103	9,903	10,200	0.0%	3.0%
CONTRACT SERV/COMMODITIES									
41000 Maintenance-Building	25,402	29,346	32,500	30,000	26,499	30,000	30,000	-7.7%	-7.7%
41050 Maintenance-Ground	2,615	1,300	5,000	0	1,600	3,500	3,500	-30.0%	-30.0%
41070 Maintenance-Other	0	0	0	0	118	0	0	----	----
41200 Maintenance-Equipment	2,149	1,368	6,000	0	2,997	0	0	-100.0%	-100.0%
41300 Technology Support	1,395	1,606	2,200	0	633	4,600	4,600	109.1%	109.1%
41314 Other Professional Serv.	0	1,124	0	0	1,025	0	0	----	----
43230 Utilities	2,336	3,388	2,700	4,956	3,712	5,030	5,030	86.3%	86.3%
43660 Maintenance Supplies-Bldg	6,277	5,593	8,200	3,100	3,526	6,500	6,500	-20.7%	-20.7%
43680 Maintenance Supplies-Grnd	0	0	500	0	0	0	0	-100.0%	-100.0%
45900 Minor Equipment	561	622	1,000	0	0	0	0	-100.0%	-100.0%
TOTAL CONTRACT/COMMOD.	40,736	44,346	58,100	38,056	40,110	49,630	49,630	-14.6%	-14.6%
CAPITAL OUTLAY									
51000 Building Improve/Renovation	9,929	21,667	25,000	24,782	24,782	101,000	11,675	304.0%	-53.3%
51300 Building Addition/Reconfig	0	0	0	0	0	0	0	----	----
51225 Other Improve/Furniture	0	0	0	0	0	0	0	----	----
58250 Equipment	2,564	0	2,500	0	0	2,500	2,500	0.0%	0.0%
TOTAL CAPITAL OUTLAY	12,493	21,667	27,500	24,782	24,782	103,500	14,175	276.4%	-48.5%
DEPARTMENT TOTAL	72,396	75,524	95,500	72,445	71,994	163,033	74,005	70.7%	-22.5%

PUBLIC WORKS FACILITY

001-880

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	12,561	5,401	5,650	5,618	4,114	9,903	10,200	75.3%	80.5%
40100 Overtime Salaries	1,438	320	0	0	372	0	0	----	----
40300 Part-time Salaries	0	0	0	0	0	0	0	----	----
40400 Medical Insurance	4,800	1,696	0	2,304	1,920	0	0	----	----
40410 Dental Insurance	0	0	0	0	0	0	0	----	----
40420 Life Insurance	24	9	0	12	8	0	0	----	----
40900 Other Employee Benefits	0	0	0	0	0	0	0	----	----
TOTAL PERSONNEL SERVICES	18,823	7,426	5,650	7,934	6,415	9,903	10,200	75.3%	80.5%
CONTRACT. SERVICES/COMMODITIES									
41000 Maintenance-Building	7,327	3,829	6,500	6,000	5,155	6,000	6,000	-7.7%	-7.7%
41050 Maintenance-Ground	0	0	0	0	0	0	0	----	----
41200 Maintenance-Equipment	32,097	7,406	5,000	5,000	2,761	5,000	5,000	0.0%	0.0%
41300 Computer Services	0	7,081	7,000	6,522	1,628	6,740	6,875	-3.7%	-1.8%
41314 Other Professional Services	2,792	3,782	10,000	7,000	7,202	7,100	7,100	-29.0%	-29.0%
42400 Training/Education	145	0	500	0	0	0	0	-100.0%	-100.0%
42420 Uniforms/Clothing	978	789	1,000	1,500	1,286	1,500	1,500	50.0%	50.0%
42450 Recruitment	1,549	0	0	0	119	0	0	----	----
42460 Publications	900	0	0	0	0	0	0	----	----
43210 Telephone/Internet	12,115	10,695	12,200	8,350	6,384	6,300	6,300	-48.4%	-48.4%
43220 Wastewater Treatment	0	0	0	0	0	0	0	----	----
43230 Utilities/Wastewater Treatmr	473	1,281	525	2,020	1,595	800	800	52.4%	52.4%
43300 Postage	30	17	100	25	7	50	50	-50.0%	-50.0%
43550 Office Supplies	184	255	500	200	79	200	200	-60.0%	-60.0%
43650 Maint-Supplies Equip	984	1,885	1,500	1,000	534	1,000	1,000	-33.3%	-33.3%
43660 Maint-Supplies Build	5,927	4,618	4,200	4,200	4,021	4,200	4,200	0.0%	0.0%
45900 Minor Equip.	785	625	1,000	1,200	1,587	1,700	1,700	70.0%	70.0%
TOTAL CONTRACT/COMMOD.	66,285	42,261	50,025	43,017	32,358	40,590	40,725	-18.9%	-18.6%
CAPITAL OUTLAY									
51000 Building Improvements	0	0	1,000	0	0	7,000	5,000	600.0%	400.0%
51225 Other Improvements	0	0	0	0	0	0	0	----	----
51400 Site Improvements/Resurfaci	0	36,643	20,000	0	0	0	0	-100.0%	-100.0%
58100 Tech Hardware/Software	0	0	0	0	0	0	0	----	----
58250 Equipment	1,985	2,625	0	0	0	0	0	----	----
TOTAL CAPITAL OUTLAY	1,985	39,268	21,000	0	0	7,000	5,000	-66.7%	-76.2%
DEPARTMENT TOTAL	87,092	88,956	76,675	50,952	38,772	57,493	55,925	-25.0%	-27.1%

COMMUTER STATION BUILDING & LOT

001-890

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	28,931	34,477	36,100	41,365	30,133	22,077	22,739	-38.8%	-37.0%
40100 Overtime Salaries	256	695	0	0	0	0	0	----	----
40400 Medical Insurance	2,791	3,390	7,000	2,877	2,194	3,560	3,850	-49.1%	-45.0%
40410 Dental Insurance	79	119	125	13	119	96	104	-23.2%	-16.8%
40420 Life Insurance	58	76	200	126	91	277	298	38.5%	49.0%
40900 Other Employee Benefits	0	0	0	0	0	0	0	----	----
TOTAL PERSONNEL SERVICES	32,116	38,757	43,425	44,381	32,537	26,010	0		
CONTRACT SERV/COMMODITIES									
41000 Maintenance-Building	5,151	5,751	6,000	6,000	5,223	6,000	6,000	0.0%	0.0%
41050 Maintenance-Grounds	3,296	2,955	3,750	3,750	2,375	3,750	3,750	0.0%	0.0%
41300 Computer Services	8,563	960	1,000	960	960	975	975	-2.5%	-2.5%
41500 Bank Card Fees	3,191	3,081	3,500	3,500	2,492	3,675	3,850	5.0%	10.0%
43210 Telephone	0	0	0	0	0	0	0	----	----
43220 Wastewater Treatment	0	0	0	0	0	0	0	----	----
43300 Postage	0	0	0	0	0	0	0	----	----
43400 Printing	271	0	350	0	0	0	0	-100.0%	-100.0%
43550 Office Supplies	355	0	0	0	355	355	355	----	----
43660 Maint Supplies-Building	429	350	800	800	514	800	800	0.0%	0.0%
43680 Maint Supplies-Grounds	0	119	500	0	441	0	0	-100.0%	-100.0%
41390 Railroad lease payments	30,489	28,966	33,000	30,000	13,034	33,000	33,000	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	51,877	42,535	49,300	45,010	25,591	48,555	48,730	-1.5%	-1.2%
CAPITAL OUTLAY									
51225 Improvements-Other	19,850	0	300,000	0	15,172	415,000	0	38.3%	-100.0%
58250 Equipment	1,985	381	0	0	0	0	0	----	----
TOTAL CAPITAL OUTLAY	21,835	381	300,000	0	15,172	415,000	0		
DEPARTMENT TOTAL	105,828	81,674	392,725	89,391	73,299	489,565	48,730	24.7%	-87.6%

001-730

FIRE DIVISION

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	61,055	63,161	66,400	64,036	46,779	66,040	68,021	-0.5%	2.4%
40100 Overtime	0	0	0	0	0	0	0	----	----
40200 Seasonal	0	0	3,000	0	0	0	0	-100.0%	-100.0%
40310 Volunteer Firefighters	60,625	62,406	65,000	64,219	64,219	65,000	65,000	0.0%	0.0%
40400 Medical Insurance	18,608	20,465	21,950	22,030	17,380	21,200	22,700	-3.4%	3.4%
40410 Dental Insurance	476	477	500	584	478	762	822	52.4%	64.4%
40420 Life Insurance	117	117	125	114	96	117	125	-6.4%	0.0%
40600 Work Comp/Liability Deduct	0	3,680	0	3,194	3,194	3,800	3,900	----	----
40610 Work Comp/Liability Premium	17,370	13,604	14,500	14,500	14,500	17,350	22,300	19.7%	53.8%
40700 Unemployment Insurance	0	0	0	0	0	0	0	----	----
40730 Insurance-Fire Department	0	6,873	0	0	0	0	7,000	----	----
40800 Volunteer Recognition	0	446	500	500	217	200	300	-60.0%	-40.0%
40900 Other Employee Benefits	307	0	0	0	0	0	0	----	----
TOTAL PERSONNEL SERVICES	158,559	171,230	171,975	169,177	146,861	174,469	190,168	1.5%	10.6%
CONTRACT SERVICES/COMMODITIES									
41100 Maintenance-Vehicle	23,220	35,553	25,000	28,800	26,987	35,000	35,000	40.0%	40.0%
41200 Maintenance-Equip.	9,850	7,588	7,500	7,500	9,826	9,500	9,500	26.7%	26.7%
41300 Tech Service & Software	10,430	13,224	12,000	12,000	2,799	13,500	13,750	12.5%	14.6%
41302 Ambulance Service	239,629	307,135	375,000	375,000	79,947	375,000	72,500	0.0%	-80.7%
41311 Dispatch Services	28,120	56,240	29,835	31,706	31,706	21,000	21,500	-29.6%	-27.9%
41314 Other Professional Srv	0	5,000	3,000	1,000	110	0	0	-100.0%	-100.0%
42400 Training/Education	3,532	1,756	5,000	5,500	4,120	4,500	4,500	-10.0%	-10.0%
42420 Clothing and Badges	11,147	11,095	15,000	9,000	6,105	41,000	41,000	173.3%	173.3%
42440 Dues	7,335	6,950	6,500	6,500	1,205	6,500	7,000	0.0%	7.7%
42450 Recruitment	452	1,220	1,000	700	137	1,500	1,500	50.0%	50.0%
42460 Publications	1,560	660	900	900	819	650	650	-27.8%	-27.8%
43210 Telephone	1,826	2,720	3,000	3,000	2,030	2,800	2,800	-6.7%	-6.7%
43300 Postage	336	368	600	600	155	400	400	-33.3%	-33.3%
43400 Printing	0	0	0	100	58	350	350	----	----
43550 Office Supplies	1,865	2,511	2,500	2,500	801	2,500	2,500	0.0%	0.0%
43560 Gasoline and Oil	2,820	3,085	3,500	3,500	1,969	3,000	3,500	-14.3%	0.0%
43570 Operating Supplies	2,209	3,031	4,900	5,800	4,501	7,500	7,500	53.1%	53.1%
43590 Fire Investigation Supplies	0	0	250	0	0	0	0	-100.0%	-100.0%
43640 Maint. Supplies-Vehic.	2,228	4,224	3,000	3,000	1,247	3,500	4,000	16.7%	33.3%
43650 Maint. Supplies-Equip.	5,151	5,285	5,000	5,000	3,180	5,000	5,500	0.0%	10.0%
43665 Fire Burn Bldg Supplies	634	0	1,000	0	0	0	0	-100.0%	-100.0%
44500 Community Awareness	1,373	1,599	1,500	1,200	1,029	1,300	1,200	-13.3%	-20.0%
45900 Minor Equip.	5,091	1,823	5,000	5,000	130	7,000	7,000	40.0%	40.0%
TOTAL CONTRACT/COMMOD.	358,807	471,066	510,985	508,306	178,861	541,500	241,650	6.0%	-52.7%
OTHER									
71200 Interfund Transf/Vehicle	100,000	100,000	100,000	100,000	0	120,000	120,000	20.0%	20.0%
TOTAL OTHER	100,000	100,000	100,000	100,000	0	120,000	120,000	20.0%	20.0%
CAPITAL OUTLAY									
58100 Computer Equipment	0	0	0	10,000	8,064	3,000	3,000	----	----
49200 Other Improvements	0	0	0	0	0	0	0	----	----
58210 Office Equipment	0	0	1,500	1,500	0	0	0	-100.0%	-100.0%
58250 Equipment	14,867	11,166	26,200	15,000	7,864	13,500	13,500	-48.5%	-48.5%
TOTAL CAPITAL OUTLAY	14,867	11,166	27,700	26,500	15,928	16,500	16,500	-40.4%	-40.4%
DEPT TOTAL w/o AMBULANCE SRVC	632,233	446,327	435,660	428,983	261,703	477,469	495,818	9.6%	13.8%
DEPARTMENT TOTAL	632,233	753,462	810,660	803,983	341,650	852,469	568,318	5.2%	-29.9%

001-710

POLICE SWORN OFFICERS

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	1,414,130	1,397,041	1,470,000	1,406,339	1,039,895	1,563,532	1,522,438	6.4%	3.6%
40100 Overtime	223,370	225,510	225,000	279,000	217,008	200,000	200,000	-11.1%	-11.1%
40300 Part-Time	0	0	0	0	0	0	0	----	----
40350 Special Duty Salaries	0	0	0	0	0	0	0	----	----
40400 Medical Insurance	208,229	176,751	197,140	216,986	151,834	198,500	213,675	0.7%	8.4%
40401 PSEBA Medical Insurance	0	43,386	47,235	0	25,437	0	0	-100.0%	-100.0%
40410 Dental Insurance	9,324	9,245	10,730	9,945	8,183	9,593	10,360	-10.6%	-3.4%
40420 Life Insurance	4,387	4,347	4,855	4,901	3,872	4,225	4,564	-13.0%	-6.0%
40600 Work Comp/Liability Deduct	0	2,500	2,500	7,000	4,252	7,500	8,000	200.0%	220.0%
40610 Work Comp/Liability Premium	49,476	38,774	40,000	38,113	38,113	44,800	57,700	12.0%	44.3%
40700 Unemployment Insurance	0	0	0	0	0	0	0	----	----
40800 Employee Recognition	989	636	1,050	750	621	1,050	1,050	0.0%	0.0%
40900 Other Employee Benefits	0	0	0	0	0	0	0	----	----
TOTAL PERSONNEL SERVICES	1,909,905	1,898,190	1,998,510	1,963,033	1,489,214	2,029,200	2,017,787	1.5%	1.0%
CONTRACT. SERVICES/COMMODITIES									
41100 Maintenance-Vehicle	10,254	4,473	7,000	16,500	13,014	8,000	8,000	14.3%	14.3%
41200 Maintenance-Equip.	2,391	3,232	6,000	3,800	3,086	3,500	3,500	-41.7%	-41.7%
41300 Computer Service & Software	22,336	20,027	20,000	15,000	10,398	22,070	22,300	10.4%	11.5%
41301 Other Professional Services.	16,583	26,570	19,000	21,500	4,874	22,000	25,000	15.8%	31.6%
41350 Legal Services	2,328	9,666	15,000	15,000	221	10,000	10,000	-33.3%	-33.3%
42400 Training/Education	30,324	7,505	20,000	20,000	5,275	15,000	18,000	-25.0%	-10.0%
42410 Conferences	3,673	1,889	3,200	1,700	1,249	3,500	3,500	9.4%	9.4%
42400 Mileage	175	199	250	393	393	250	250	0.0%	0.0%
42420 Uniforms	7,200	15,610	10,000	13,000	12,218	10,000	10,000	0.0%	0.0%
42440 Dues	4,771	6,169	5,000	5,000	25,299	5,000	6,000	0.0%	20.0%
42450 Recruitment	566	3,192	7,000	25,000	21,866	7,000	8,000	0.0%	14.3%
42440 Dues	2,355	1,204	2,100	2,000	615	2,000	2,000	-4.8%	-4.8%
43210 Telephone	35,580	37,788	25,000	20,000	13,587	20,000	20,000	-20.0%	-20.0%
43300 Postage	862	154	1,000	850	750	1,000	900	0.0%	-10.0%
43400 Printing	4,078	966	3,000	3,000	2,516	3,000	2,500	0.0%	-16.7%
43550 Office Supplies	1,858	1,319	2,000	1,400	437	2,500	2,500	25.0%	25.0%
43560 Gasoline & Oil	36,289	26,372	30,000	27,000	19,727	30,000	30,000	0.0%	0.0%
43570 Operating Supply/Prisoner food	5,340	4,815	5,000	4,500	2,896	5,000	5,000	0.0%	0.0%
43640 Maint. Supplies-Vehicles	8,652	7,873	9,000	14,300	8,425	14,000	8,000	55.6%	-11.1%
43650 Maint. Supplies-Equip.	453	492	750	1,200	1,076	750	750	0.0%	0.0%
44400 Animal Control	80	150	200	300	266	300	200	50.0%	0.0%
44500 Community Relations	954	1,748	3,000	1,500	1,194	2,000	2,000	-33.3%	-33.3%
44860 Accreditation Program	9,231	15,209	8,000	8,000	292	8,000	0	0.0%	-100.0%
45900 Minor Equip.	3,586	7,039	1,500	4,800	1,563	5,000	7,000	233.3%	366.7%
TOTAL CONTRACT/COMMODO.	209,921	203,660	203,000	225,743	151,238	199,870	195,400	-1.5%	-3.7%
OTHER									
71200 Interfund Transf/Vehicle Fnd	35,000	60,000	60,000	60,000	0	60,000	60,000	0.0%	0.0%
71710 Interfund Transf/Police Pens	639,685	649,808	672,500	660,218	660,118	709,784	780,762	5.5%	16.1%
71720 Interfund Transf/PPRT Pens	5,695	6,806	5,000	0	2,176	0	0	-100.0%	-100.0%
TOTAL OTHER	680,381	716,614	737,500	720,218	662,293	769,784	840,762	4.4%	14.0%
CAPITAL OUTLAY									
59000 Squad Cars	9,867	0	0	275	275	30,000	30,000	----	----
58100 Computer Equipment	452	0	0	2,400	5,627	1,000	1,000	----	----
58250 Equipment	31,262	20,403	44,500	23,000	20,312	136,000	100,000	205.6%	124.7%
TOTAL CAPITAL OUTLAY	41,582	20,403	44,500	25,675	26,213	167,000	131,000	275.3%	194.4%
DEPARTMENT TOTAL	2,841,788	2,838,867	2,983,510	2,934,669	2,328,958	3,165,854	3,184,949	6.1%	6.8%

001-711

PUBLIC SAFETY SUPPORT SERVICES

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	127,363	130,275	136,000	132,833	97,057	136,820	140,924	0.6%	3.6%
40100 Overtime	9,526	2,560	5,000	4,100	2,574	5,000	5,000	0.0%	0.0%
40200 Seasonal - Crossing Guards	6,920	5,579	0	0	0	0	0	----	----
40300 Part-Time	0	0	25,000	0	11,020	0	0	-100.0%	-100.0%
40400 Medical Insurance	28,989	29,090	31,100	29,474	22,883	29,000	31,200	-6.8%	0.3%
40410 Dental Insurance	756	953	1,100	1,110	912	1,167	1,260	6.1%	14.5%
40420 Life Insurance	259	251	275	241	202	240	260	-12.7%	-5.5%
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	----	----
40610 Work Comp/Liability Prem	9,681	5,367	6,000	5,719	5,719	6,450	8,300	7.5%	38.3%
40700 Unemployment Insurance	0	0	0	0	0	0	0	----	----
40900 Other Employee Benefits	0	0	100	0	109	0	0	-100.0%	-100.0%
TOTAL PERSONNEL SERVICES	183,494	174,074	204,575	173,477	140,476	178,677	186,944	-12.7%	-8.6%
CONTRACT. SERVICES/COMMODITIES									
41200 Maintenance-Equip.	0	199	0	500	0	500	500	----	----
41300 Computer Service & Software	5,965	9,965	6,000	5,400	4,177	6,740	6,880	12.3%	14.7%
41307 Communication Service	322,797	242,098	286,820	345,000	304,803	287,100	301,400	0.1%	5.1%
41314 Other Profess. Serv.	0	0	0	0	0	0	0	----	----
41310 East Shore Radio Network	13,276	7,061	12,300	7,100	7,061	7,500	7,500	-39.0%	-39.0%
42400 Training/Education	290	0	800	200	0	200	500	-75.0%	-37.5%
42410 Conferences	418	0	900	850	850	900	900	0.0%	0.0%
42411 Mileage	95	0	0	33	98	50	100	----	----
42420 Uniforms	149	0	500	880	1,087	1,000	1,100	100.0%	120.0%
42440 Dues	0	629	100	0	128	200	0	100.0%	-100.0%
42450 Recruitment	0	549	0	65	65	0	0	----	----
42460 Publications	0	0	0	0	0	0	0	----	----
43210 Telephone	2,256	2,821	2,800	3,100	2,296	2,500	2,500	-10.7%	-10.7%
43550 Office Supplies	33	208	500	1,100	1,009	500	500	0.0%	0.0%
43570 Operating Supplies	0	69	100	0	4	0	0	-100.0%	-100.0%
43650 Maint. Supplies-Equip.	0	0	0	0	0	0	0	----	----
45900 Minor Equip.	16	0	300	0	0	500	300	66.7%	0.0%
TOTAL CONTRACT/COMMOD.	345,294	263,600	311,120	364,228	321,577	307,690	322,180	-1.1%	3.6%
CAPITAL OUTLAY									
58100 Computer Equipment	0	0	0	0	0	0	0	----	----
58250 Equipment	0	0	0	0	0	0	0	----	----
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	----	----
DEPARTMENT TOTAL	528,789	437,674	515,695	537,705	462,054	486,367	509,124	-5.7%	-1.3%

001-830

STREETS, BRIDGES & LIGHTING^a

CODE/LINE ITEM	ACTUAL FY 14/15	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES										
40000 Salaries	259,545	256,043	249,166	256,000	255,909	187,351	264,357	272,287	3.3%	6.4%
40100 Overtime	25,702	28,929	21,514	25,000	25,000	19,760	25,000	25,000	0.0%	0.0%
40200 Seasonal Salaries	0	0	0	10,000	0	0	0	0	-100.0%	-100.0%
40400 Medical Insurance	68,727	72,152	68,769	65,360	66,033	54,256	56,900	61,400	-12.9%	-6.1%
40410 Dental Insurance	226	281	260	300	313	257	319	345	6.3%	15.0%
40420 Life Insurance	999	528	547	500	558	465	581	627	16.2%	25.4%
40600 Work Comp/Liab Deductible	0	0	0	2,500	6,500	222	7,000	7,500	180.0%	200.0%
40610 Work Comp/Liability Premium	13,028	13,466	10,467	11,000	10,731	10,731	12,600	16,200	14.5%	47.3%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	----	----
40900 Other Employee Benefits	32	293	8	500	0	209	0	0	-100.0%	-100.0%
TOTAL PERSONNEL SERVICES	368,258	371,692	350,729	371,160	365,044	273,248	366,757	383,359	-1.2%	3.3%
CONTRACT SERV/COMMODITIES										
41100 Maintenance-Vehicle	1,661	1,505	1,258	5,000	2,500	1,766	1,750	1,750	-65.0%	-65.0%
41200 Maintenance-Equipment	20,221	586	0	3,500	3,000	2,447	3,500	3,500	0.0%	0.0%
41314 Other Professional Services	51,400	81,270	17,768	32,000	30,000	20,794	30,000	30,000	-6.3%	-6.3%
42400 Training/Education	0	102	0	0	0	0	0	0	----	----
42420 Uniforms/Clothing	1,743	2,347	1,610	1,800	1,800	1,719	1,800	1,800	0.0%	0.0%
42440 Dues	165	125	261	300	300	0	300	300	0.0%	0.0%
42450 Recruitment	71	769	584	0	0	491	0	0	----	----
43210 Telephone	0	0	0	0	0	0	0	0	----	----
43230 Utilities/Street Lights	55,398	54,643	56,824	50,200	50,200	27,996	40,000	40,000	-20.3%	-20.3%
43400 Printing	0	635	39	0	0	0	0	0	----	----
43550 Office Supplies	0	0	0	0	0	0	0	0	----	----
43560 Gasoline & Oil	8,117	6,375	4,068	11,000	10,000	4,097	10,000	10,000	-9.1%	-9.1%
43580 Ice Control Materials	81,273	47,946	29,550	40,800	31,000	6,829	38,008	39,095	-6.8%	-4.2%
43640 Maint. Supplies-Vehicles	4,990	4,761	2,765	5,500	5,500	5,291	5,000	5,000	-9.1%	-9.1%
43650 Maint. Supplies-Equip.	4,618	3,823	4,744	4,500	4,000	1,058	4,000	4,000	-11.1%	-11.1%
43690 Maint. Supplies-Street & Lites	6,285	6,013	2,696	6,500	6,500	10,217	6,300	6,300	-3.1%	-3.1%
43691 Street Signs	5,536	2,744	5,723	5,000	5,000	521	4,000	4,000	-20.0%	-20.0%
45900 Minor Equipment	397	76	173	500	500	72	500	500	0.0%	0.0%
TOTAL CONTRACT/COMM.	241,876	213,720	128,062	166,600	150,300	83,297	145,158	146,245	-12.9%	-12.2%
OTHER										
71200 Interfund Transf/Vehicle Fnd	40,000	40,000	40,000	40,000	40,000	0	40,000	40,000	0.0%	0.0%
TOTAL OTHER	40,000	40,000	40,000	40,000	40,000	0	40,000	40,000		
CAPITAL										
58250 Equipment	1,331	0	0	0	0	0	0	0	----	----
TOTAL CAPITAL EQUIPMENT	1,331	0	0	0	0	0	0	0		
DEPARTMENT TOTAL	651,465	625,411	518,792	577,760	555,344	356,546	551,915	569,604	-4.5%	-1.4%

001-840

SANITATION

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40200 Seasonal	0	0	0	0	0	0	0	----	----
40300 Part Time	4,488	7,575	8,000	7,800	5,700	8,000	8,000	0.0%	0.0%
40610 Work Comp/Liability Prem	2,856	2,843	3,000	2,927	2,927	3,450	4,400	15.0%	46.7%
40900 Other Employee Benefits	0	0	0	0	0	0	0	----	----
TOTAL PERSONNEL SERVICES	7,344	10,418	11,000	10,727	8,627	11,450	12,400	4.1%	12.7%
CONTRACT SERV/COMMODITIES									
41100 Maintenance-Vehicle	0	0	200	0	0	0	0	-100.0%	-100.0%
41200 Maintenance-Equipment	0	0	500	0	0	0	0	-100.0%	-100.0%
41317 Waste/Recycling Contract	547,469	534,025	472,000	472,000	392,821	472,000	472,000	0.0%	0.0%
42470 Recruitment	1,239	0	0	0	0	0	0	----	----
43560 Gasoline & Oil	212	55	200	200	113	200	200	0.0%	0.0%
43640 Maint. Supplies-Vehicles	1,171	599	500	500	452	500	500	0.0%	0.0%
43650 Maint. Supplies-Equip.	1,009	0	0	0	0	0	0	----	----
44650 Waste Disposal Services	538	124	1,000	500	23	500	500	-50.0%	-50.0%
44660 Curbside Recycle Program	0	0	0	0	0	0	0	----	----
44670 Yard Waste Disposal	69,463	29,500	29,500	29,500	29,500	29,500	29,500	0.0%	0.0%
44850 Community Partnership Prgm	0	0	0	0	0	0	0	----	----
45900 Minor Equipment	0	5,355	5,000	5,000	1,105	5,000	5,000	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	621,102	569,658	508,900	507,700	424,013	507,700	507,700	-0.2%	-0.2%
CAPITAL OUTLAY									
51225 Other Improvements	0	0	0	0	0	0	----	----	----
TOTAL CAPITAL	0	0	0	0	0	0	----	----	----
DEPARTMENT TOTAL	628,445	580,076	519,900	518,427	432,640	519,150	520,100	-0.1%	0.0%

001-850

FORESTRY

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	60,116	67,282	72,500	70,865	52,032	72,174	74,339	-0.4%	2.5%
40100 Overtime	5,612	4,617	6,700	6,700	4,326	7,000	7,000	4.5%	4.5%
40200 Seasonal	0	0	8,200	0	0	0	0	-100.0%	-100.0%
40400 Medical Insurance	18,412	19,228	20,800	21,164	17,157	21,500	23,200	3.4%	11.5%
40410 Dental Insurance	119	119	125	142	119	160	173	28.0%	38.4%
40420 Life Insurance	151	168	140	194	160	217	235	55.0%	67.9%
40600 Work Comp/Liab Deductible	0	145	0	0	4,716	0	0	----	----
40610 Work Comp/Liability Prem	8,961	8,762	9,000	8,316	8,315	9,800	12,600	8.9%	40.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	----	----
40900 Other Employee Benefits	0	0	0	0	25	0	0	----	----
TOTAL PERSONNEL SERVICES	93,372	100,321	117,465	107,383	86,850	110,851	117,547	-5.6%	0.1%
CONTRACT. SERVICES/COMMODITIES									
41100 Maintenance-Vehicle	24	5,985	2,500	2,500	1,717	2,500	2,500	0.0%	0.0%
41200 Maintenance-Equipment	0	0	500	500	0	500	500	0.0%	0.0%
41303 Tree Removal/Trimming	36,198	31,855	20,000	20,000	7,118	17,000	17,000	-15.0%	-15.0%
41314 Other Contractual Services	221	770	500	1,000	948	1,000	1,000	100.0%	100.0%
42400 Professional Development	604	175	400	400	0	400	400	0.0%	0.0%
42420 Uniforms/Clothing	249	303	400	300	263	300	300	-25.0%	-25.0%
42440 Dues	0	0	200	0	180	0	0	-100.0%	-100.0%
42460 Publications	0	0	0	0	0	0	0	----	----
43560 Gasoline & Oil	3,781	2,441	5,000	3,000	2,248	3,000	3,000	-40.0%	-40.0%
43570 Operating Supplies	0	0	0	0	0	0	0	----	----
43640 Maint. Supplies-Vehicles	768	2,641	600	1,700	1,604	1,700	1,700	183.3%	183.3%
43650 Maint. Supplies-Equip.	2,294	1,549	2,500	2,500	1,539	2,500	2,500	0.0%	0.0%
43680 Maint. Supplies-Ground	0	153	0	100	93	100	100	----	----
44890 Tree Canopy/Sharing Prgm	4,333	325	5,500	5,000	1,913	5,000	5,000	-9.1%	-9.1%
45900 Minor Equipment	290	991	800	500	0	500	500	-37.5%	-37.5%
TOTAL CONTRACT/COMMODO.	48,760	47,188	38,900	37,500	17,621	34,500	34,500	-11.3%	-11.3%
OTHER									
71200 Interfund Transf/Vehicle Fnd	15,000	15,000	15,000	15,000	0	26,000	26,000	73.3%	73.3%
TOTAL OTHER	15,000	15,000	15,000	15,000	0	26,000	26,000	73.3%	73.3%
CAPITAL OUTLAY									
56000 Trees	5,801	11,154	7,500	7,500	6,611	7,000	7,000	-6.7%	-6.7%
58250 Equipment	0	6,320	0	0	0	0	0	----	----
TOTAL CAPITAL	5,801	17,474	7,500	7,500	6,611	7,000	7,000	-6.7%	-6.7%
DEPARTMENT TOTAL	162,933	179,984	178,865	167,383	111,082	178,351	185,047	-0.3%	3.5%

001-860

PARKS, PARKWAYS, & RAVINES

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	6,682	12,088	11,300	11,236	8,228	12,029	12,390	6.5%	9.6%
40100 Overtime	2,012	1,348	2,000	2,000	1,838	2,050	2,100	2.5%	5.0%
40200 Seasonal	34,068	24,312	19,100	19,000	18,710	20,000	20,000	4.7%	4.7%
40300 Part Time	0	0	0	0	0	0	0	----	----
40400 Medical Insurance	2,400	4,032	4,610	4,608	3,840	4,650	4,980	0.9%	8.0%
40410 Dental Insurance	0	0	0	0	0	0	0	----	----
40420 Life Insurance	12	20	0	22	17	22	23	----	----
40600 Work Comp/Liability Deduct	0	0	0	0	779	0	0	----	----
40610 Work Comp/Liability Prem	5,586	3,286	3,700	3,183	3,183	3,800	4,800	2.7%	29.7%
40700 Unemployment Insurance	0	0	0	0	0	0	0	----	----
40900 Other Employee Benefits	0	0	0	0	0	0	0	----	----
TOTAL PERSONNEL SERVICES	50,759	45,086	40,710	40,049	36,595	42,551	44,293	4.5%	8.8%
CONTRACT. SERVICES/COMMODITIES									
41050 Maintenance-Ground	12,809	1,571	14,000	0	2,842	5,000	5,000	-64.3%	-64.3%
41100 Maintenance-Vehicle	47	47	1,000	1,000	1,169	1,000	1,000	0.0%	0.0%
41200 Maintenance-Equipment	0	0	500	300	0	300	300	-40.0%	-40.0%
41314 Other Contractual Services	20,702	4,115	15,000	10,000	6,827	10,000	10,000	-33.3%	-33.3%
42400 Training/Education (1)	0	0	0	0	0	0	0	----	----
42420 Uniforms/Clothing	0	0	0	0	0	0	0	----	----
42440 Dues (1)	0	0	0	0	0	0	0	----	----
43560 Gasoline & Oil	5,552	4,311	6,000	4,000	3,832	4,000	4,000	-33.3%	-33.3%
43570 Operating Supplies	0	0	0	0	0	0	0	----	----
43640 Maint. Supplies-Vehicles	1,574	573	1,500	2,500	2,128	1,500	1,500	0.0%	0.0%
43650 Maint. Supplies-Equip.	3,270	4,517	2,700	2,700	1,457	2,700	2,700	0.0%	0.0%
43680 Maint. Supplies-Ground	4,262	9,745	4,000	3,000	1,885	3,000	3,000	-25.0%	-25.0%
44870 CBD Beautification Program	7,651	16,493	20,000	0	16,021	15,000	15,000	-25.0%	-25.0%
45900 Minor Equipment	0	558	1,000	1,000	82	1,000	1,000	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	55,868	41,929	65,700	24,500	36,244	43,500	43,500	-33.8%	-33.8%
OTHER									
71200 Interfund Transf/Vehicle Fnd	25,000	25,000	25,000	25,000	0	32,000	32,000	28.0%	28.0%
TOTAL OTHER	25,000	25,000	25,000	25,000	0	32,000	32,000	28.0%	28.0%
CAPITAL OUTLAY									
58250 Equipment	0	0	0	0	0	0	----	----	----
TOTAL CAPITAL	0	0	0	0	0	0	----	----	----
DEPARTMENT TOTAL	131,627	112,015	131,410	89,549	72,839	118,051	119,793	-10.2%	-8.8%

001-870

SEWERS

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	95,510	113,375	118,500	118,637	86,958	124,711	128,452	5.2%	8.4%
40100 Overtime	9,099	9,527	7,000	7,000	7,713	7,200	7,400	2.9%	5.7%
40200 Temporary Salaries	0	0	0	0	0	0	0	----	----
40400 Medical Insurance	11,882	26,968	39,050	28,724	23,457	25,900	27,975	-33.7%	-28.4%
40410 Dental Insurance	119	119	400	142	119	160	173	-60.0%	-56.8%
40420 Life Insurance	142	180	230	191	148	182	197	-20.9%	-14.3%
40600 Work Comp/Liability Deductibl	0	0	0	0	0	0	0	----	----
40610 Work Comp/Liability Prem	11,167	9,783	10,500	9,530	9,812	11,550	14,800	10.0%	41.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	----	----
40900 Other Employee Benefits	0	0	500	0	52	0	0	-100.0%	-100.0%
TOTAL PERSONNEL SERVICES	127,919	159,952	176,180	164,224	128,258	169,703	178,997	-3.7%	1.6%
CONTRACT SERV/COMMODITIES									
41100 Maintenance-Vehicle	169	234	1,000	1,100	1,089	1,000	1,000	0.0%	0.0%
41200 Maintenance-Equipment	873	1,365	3,800	1,200	75	1,000	1,000	-73.7%	-73.7%
41314 Professional Srv/Engineering	58,079	27,773	18,000	0	0	0	0	-100.0%	-100.0%
41318 Contractual Labor	0	0	25,000	0	0	0	0	-100.0%	-100.0%
41325 Lift Station Labor/Repairs	39,609	4,509	8,000	5,000	2,597	5,000	5,000	-37.5%	-37.5%
42400 Professional Development	0	0	0	0	0	0	0	----	----
42420 Clothing/Uniforms	373	89	1,000	1,000	452	1,000	1,000	0.0%	0.0%
43210 Telephone	0	0	0	0	0	0	0	----	----
43230 Utilities	0	0	0	0	0	0	0	----	----
43560 Gasoline & Oil	3,995	3,024	3,500	4,000	3,024	4,000	4,000	14.3%	14.3%
43570 Operating Supplies	7,437	7,333	6,250	0	4,974	0	0	-100.0%	-100.0%
43640 Maint. Supplies-Vehicles	2,963	3,472	4,000	4,000	3,275	4,000	4,000	0.0%	0.0%
43650 Maint. Supplies-Equip.	0	0	0	0	0	0	0	----	----
43670 Maint. Supplies-Utilities	1,421	1,068	2,000	2,000	1,631	1,700	1,700	-15.0%	-15.0%
44000 Sewer Cost Share Program¹	0	0	0	0	0	0	0	----	----
45900 Minor Equipment	149	56	300	700	624	1,000	1,000	233.3%	233.3%
TOTAL CONTRACT/COMMOD.	115,067	48,923	72,850	19,000	17,743	18,700	18,700	-74.3%	-74.3%
71200 Interfund Transf/Vehicle Fnd	0	0	0	0	0	35,000	35,000	----	----
TOTAL OTHER	0	0	0	0	0	35,000	35,000		
CAPITAL OUTLAY									
58250 Equipment	0	0	0	0	0	0	----	----	----
TOTAL CAPITAL	0	0	0	0	0	0	----		
DEPARTMENT TOTAL	242,986	208,876	249,030	183,224	146,001	223,403	232,697	-10.3%	-6.6%

WATER FUND EXPENDITURES

046-800

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	206,714	200,534	206,000	202,824	148,774	205,904	212,081	0.0%	3.0%
40100 Overtime	9,335	10,178	7,700	7,700	7,004	7,900	8,100	2.6%	5.2%
40200 Seasonal/Temp	0	0	0	0	0	0	0	----	----
40300 Part Time	20,549	0	0	0	0	0	0	----	----
40400 Medical Insurance	40,781	44,516	46,000	50,983	33,395	38,800	41,900	-15.7%	-8.9%
40410 Dental Insurance	896	805	1,000	711	800	1,021	1,103	2.1%	10.3%
40420 Life Insurance	561	583	600	423	468	533	597	-11.2%	-0.5%
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	----	----
40610 Work Comp/Liability Prem	13,880	9,205	10,000	9,530	9,530	11,200	14,400	12.0%	44.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	----	----
40900 Other Employee Benefits	16	0	100	0	200	0	0	-100.0%	-100.0%
40980 IMRF Retirement	21,121	21,048	22,500	20,802	0	22,500	22,500	0.0%	0.0%
40970 Social Security/Medicare	15,048	16,116	16,000	16,000	0	16,000	16,000	0.0%	0.0%
40990 IMRF NPL Change	100,660	(24,749)	0	0	0	0	0	----	----
TOTAL PERSONNEL SERVICES	429,561	278,237	309,900	308,974	200,170	303,858	316,681	-1.9%	2.2%
CONTRACT SERV/COMMODITIES									
41100 Maintenance-Vehicle	1,242	1,011	1,500	1,600	1,540	1,600	1,600	6.7%	6.7%
41200 Maintenance-Equip.	3,533	4,583	5,000	5,000	1,312	5,000	5,000	0.0%	0.0%
41300 Technology Services	2,616	3,068	6,000	2,000	488	6,000	6,000	0.0%	0.0%
41314 Other Profess. Serv.	11,588	21,330	60,000	0	13,634	25,000	25,000	-58.3%	-58.3%
41315 Engineering Serv.	0	0	9,000	0	0	9,000	9,000	0.0%	0.0%
41318 Contractual Labor	76,519	77,336	22,000	22,000	37,791	22,000	22,000	0.0%	0.0%
41490 Water Analysis	1,640	2,325	2,500	2,500	1,505	2,500	2,500	0.0%	0.0%
42400 Training/Education	0	0	500	0	0	0	0	-100.0%	-100.0%
42420 Uniforms/Clothing	153	152	250	250	222	250	250	0.0%	0.0%
42440 Dues	655	640	750	750	650	750	750	0.0%	0.0%
42450 Recruitment	0	0	0	0	0	0	0	----	----
43210 Telephone	1,481	2,601	1,800	2,100	1,795	2,100	2,100	16.7%	16.7%
43230 Electric	2,502	3,188	2,600	2,600	1,088	3,000	3,000	15.4%	15.4%
43300 Postage	6,327	6,194	6,000	6,000	5,863	6,200	6,200	3.3%	3.3%
43400 Printing/Publish.	5,860	7,078	5,200	5,200	6,211	5,200	5,200	0.0%	0.0%
43550 Office Supplies	0	57	400	100	0	400	400	0.0%	0.0%
43560 Gasoline & Oil	4,151	2,710	5,200	4,800	2,410	5,200	5,200	0.0%	0.0%
43575 Water Meters	12,738	20,589	12,000	15,000	13,356	15,000	20,000	25.0%	66.7%
43640 Maint. Supplies-Vehic.	2,157	2,157	2,800	2,500	514	2,800	2,800	0.0%	0.0%
43650 Maint. Supplies-Equip.	54	238	500	500	1,767	500	500	0.0%	0.0%
43670 Maint. Supplies-Util.	2,027	2,641	1,000	2,000	2,295	2,000	2,000	100.0%	100.0%
44100 Water Purchases	614,751	633,300	647,700	660,000	510,399	650,000	650,000	0.4%	0.4%
45900 Minor Equipment	444	18	1,000	1,005	1,005	1,000	1,000	0.0%	0.0%
46100 Miscellaneous Expense ³	17,255	0	0	0	0	0	0	----	----
TOTAL CONTRACT/COMMOD.	767,694	791,216	793,700	736,105	603,844	765,500	770,500	-3.6%	-2.9%
OTHER (Debt: 900-		436,153							
41450 Bank Service Charges	500	500	0	1,200	500	1,200	1,200	----	----
47802 Bond Principal Payment	0	0	170,000	170,000	170,000	180,000	180,000	5.9%	5.9%
47805 Bond Interest Payments	58,308	54,691	46,844	46,844	46,844	42,594	37,644	-9.1%	-19.6%
70000 Contingency	0	0	0	0	0	0	0	----	----
TOTAL OTHER	58,808	55,191	216,844	218,044	217,344	223,794	218,844	3.2%	0.9%
CAPITAL OUTLAY		456,364							
58250 Equipment	0	0	10,000	10,000	9,711	10,000	10,000	0.0%	0.0%
58300 Meter Auto Read Conversion	0	20,210	0	0	0	0	0	----	----
55800 Water Tower Improve	0	0	0	0	0	0	0	----	----
49410 Vehicle	0	0	0	0	0	0	0	----	----
55810 Water Infrastructure	0	0	125,000	175,000	133,980	80,000	550,000	-36.0%	340.0%
TOTAL CAPITAL OUTLAY	0	20,210	135,000	185,000	143,691	90,000	560,000	-33.3%	314.8%
FUND TOTAL EXPENSES	1,256,063	1,144,854	1,455,444	1,448,123	1,165,049	1,383,152	1,866,025	-5.0%	28.2%

WATER FUND EXPENDITURES

046-800

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
TRANSFERS-OUT									
71500 Vehicle Replace Transfer	0	0	15,000	15,000	0	15,000	15,000	0.0%	0.0%
TOTAL TRANSFERS-OUT	0	0	15,000	15,000	0	15,000	15,000	0.0%	0.0%
FUND TOTAL EXPENSES & TRANSFERS OUT	1,256,063	1,144,854	1,470,444	1,463,123	1,165,049	1,398,152	1,881,025	-4.9%	27.9%

¹IMRF/FICA were shown as an interfund transfer out prior to FY11

²Some capital outlay is shown in the Water Bond Division

³Write-off IMET investment receivable

WATER FUND REVENUE PROJECTIONS

46-40-403 Operating Revenues
46-40-603 Non-Operating Revenues

CODE/LINE ITEM	BUDGET FY 15/16	ACTUAL FY 15/16	BUDGET FY 16/17	ACTUAL FY 16/17	ESTIMATED		PROJECTED FY18/19	PROJECTED FY19/20	% CHNG \$ CHNG		% CHNG \$ CHNG		
					BUDGET FY 17/18	ACTUAL FY 17/18			ACTUAL - EST ACT FY 17 -- FY 18	BUDGET-REV BUDG FY 17 - FY 18			
OPERATING REVENUES													
45000 Water Sales	1,365,120	1,181,435	1,258,930	1,247,032	1,296,500	1,287,584	1,295,000	1,295,000	3.3%	40,552	3.0%	37,570	
49000 Water Permits/Connect	22,000	28,800	22,000	19,195	25,000	25,000	25,000	25,000	30.2%	5,805	13.6%	3,000	
47000 Water Meter Sales	6,500	6,708	3,000	9,175	5,600	9,500	7,500	7,500	3.5%	325	86.7%	2,600	
48000 Tap-On Fees	150	2,500	100	3,200	150	0	0	0	-100.0%	(3,200)	50.0%	50	
89000 Miscellaneous	450	473	450	455	500	500	500	500	10.0%	45	11.1%	50	
TOTAL OPERATING	1,394,220	1,219,915	1,284,480	1,279,057	1,327,750	1,322,584	1,328,000	1,328,000	3.4%	43,527	3.4%	43,270	
NON-OPERATING REVENUES													
603-75000 Interest Earnings	2,000	2,849	2,000	4,106	2,500	6,742	5,000	5,000	64.2%	2,636	25.0%	500	
600-68500 IMRF-Change Def Outflow	0	81,405	0	0	0	0	0	0	----	0	----	0	
603-78000 Developer Contributions	0	52,700	0	0	0	0	0	0	----	0	----	0	
603-78920 ¹ IRMA Excess Surplus Cr ¹	3,000	0	0	0	0	0	0	0	----	0	----	0	
TOTAL NON-OPERATING	5,000	136,954	2,000	4,106	2,500	6,742	5,000	5,000	64.2%	4,242	64.2%	2,636	
WATER FUND REVENUES	1,399,220	1,356,869	1,286,480	1,283,163	1,330,250	1,329,326	1,328,000	1,328,000	3.6%	(924)	3.6%	46,163	
703-91000 Interfund Transfer In/Gen'l	0	0	0	0	0	0	0	0	----	0	----	0	
WATER FUND REVENUES & TRANSFERS IN	1,399,220	1,356,869	1,286,480	1,283,163	1,330,250	1,329,326	1,328,000	1,328,000	3.6%	(924)	3.6%	46,163	

¹IRMA Excess Surplus Credit is recorded as a reduction in the general liability insurance expense on the financial statements

001-680

VILLAGE HALL BUILDING

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
PERSONNEL SERVICES									
40000 Salaries	13,491	9,417	9,900	9,607	7,019	9,903	10,200	0.0%	3.0%
40100 Overtime Salaries	1,320	0	0	0	0	0	0	----	----
40400 Medical Insurance	4,320	0	0	0	0	0	0	----	----
40410 Dental Insurance	0	0	0	0	0	0	0	----	----
40420 Life Insurance	21	0	0	0	0	0	0	----	----
40900 Other Employee Benefits	0	0	0	0	0	0	0	----	----
TOTAL PERSONNEL SERVICES	19,152	9,417	9,900	9,607	7,019	9,903	10,200	0.0%	3.0%
CONTRACT SERV/COMMODITIES									
41000 Maintenance-Building	15,079	13,020	15,000	15,000	13,103	15,000	15,000	0.0%	0.0%
41050 Maintenance-Ground	2,490	1,300	3,000	0	1,579	0	0	-100.0%	-100.0%
41304 Other Professional Services	0	480	0	0	0	0	0	----	----
43220 Wastewater Treatment	0	0	0	0	0	0	0	----	----
43230 Utilities/Water/Wastewater	3,428	3,486	3,500	3,500	2,995	3,500	3,500	0.0%	0.0%
43660 Maint-Supplies Build	4,477	5,116	5,000	5,000	2,699	5,100	5,100	2.0%	2.0%
45900 Minor Equipment	142	2,671	500	0	305	0	0	-100.0%	-100.0%
TOTAL CONTRACT/COMMOD.	25,617	26,073	27,000	23,500	20,681	23,600	23,600	-12.6%	-12.6%
CAPITAL OUTLAY									
51150 Exterior Renovation/Improve	0	0	75,000	94,745	94,745	65,000	0	-13.3%	-100.0%
51225 Interior Improvements	0	9,400	25,000	12,000	9,658	0	25,000	-100.0%	0.0%
58150 Boardroom Audio/Visual	0	0	65,000	0	0	0	0	-100.0%	-100.0%
58160 Conf Rm Audio/Visual	0	0	10,000	0	925	10,000	0	0.0%	-100.0%
58250 Equipment	1,985	0	5,000	0	0	0	0	-100.0%	-100.0%
TOTAL CAPITAL OUTLAY	1,985	9,400	180,000	106,745	105,328	75,000	25,000	-58.3%	-86.1%
DEPARTMENT TOTAL	46,754	44,889	216,900	139,852	133,028	108,503	58,800	-50.0%	-72.9%

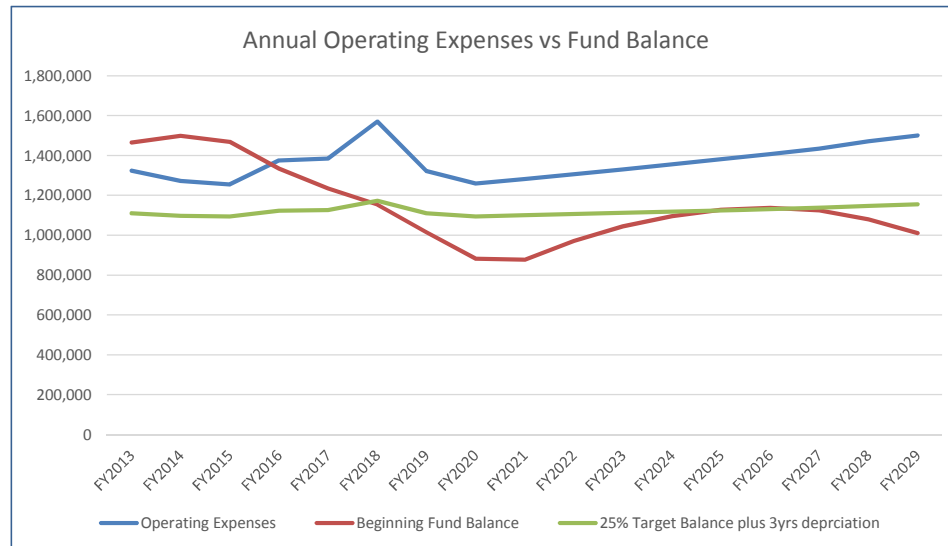
VILLAGE PROPERTIES

001-690

CODE/LINE ITEM	ACTUAL FY 15/16	ACTUAL FY 16/17	BUDGET FY 17/18	ESTIMATED PROJECTED FY 17/18	ACTUAL YTD 2/16/2018 FY 17/18	REQUEST BUDGET FY 18/19	REQUEST BUDGET FY 19/20	CHANGE % BUDGET /PRIOR BUDGET FY 18 - FY 19	CHANGE % BUDGET / PRIOR BUDGET FY 18 - FY 20
CONTRACTUAL									
41314 Other Profess Services	0	1,003	2,900	0	0	2,900	2,900	0.0%	0.0%
43230 Utilities	662	802	1,250	800	499	1,250	1,250	0.0%	0.0%
48700 Property Taxes	2,943	2,504	2,750	2,492	2,492	2,750	2,750	0.0%	0.0%
TOTAL CONTRACTUAL	3,605	4,309	6,900	3,292	2,991	6,900	6,900	0.0%	0.0%
DEBT/OTHER									
47870 Note Payable-611 Walnut	0	0	0	0	0	0	0	----	----
47880 Note Payable-Interest	0	0	0	0	0	0	0	----	----
71350 Interfund Transfer	0	0	0	0	0	0	0	----	----
TOTAL OTHER	0	0	0	0	0	0	0	----	----
CAPITAL OUTLAY									
50000 Land	0	0	0	0	0	0	0	----	----
53250 Land Improvements	0	0	0	0	0	0	0	----	----
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	----	----
DEPARTMENT TOTAL	3,605	4,309	6,900	3,292	2,991	6,900	6,900	0.0%	0.0%

	Actual FY14/15	Actual FY 15/16	Actual FY 16/17	Projected FY 17/18	Projected FY 18/19	Projected FY 19/20	Projected FY 20/21	Projected FY 21/22	Projected FY 22/23	Projected FY 23/24	Projected FY 24/25	Projected FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29
Beginning of the Year	1,498,045	1,469,117	1,334,559	1,234,046	1,153,672	1,016,214	883,005	877,211	970,800	1,044,110	1,096,691	1,128,078	1,137,698	1,125,060	1,079,665
45000 Water Sales	1,180,439	1,204,368	1,247,032	1,296,500	1,295,000	1,295,000	1,300,500	1,300,500	1,300,500	1,300,500	1,300,500	1,300,500	1,300,500	1,300,500	1,300,500
49000 Water Permits/Connect	29,162	28,800	22,395	25,000	25,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
47000 Water Meter Sales	15,902	6,708	9,175	5,600	7,500	7,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
89000 Miscellaneous	449	473	456	500	500	500	500	500	500	500	500	500	500	500	500
Water Fund Revenue	\$1,225,953	\$1,240,348	\$1,279,058	\$1,327,600	\$1,328,000	\$1,328,000	\$1,326,000	\$1,326,000	\$1,326,000	\$1,326,000	\$1,326,000	\$1,326,000	\$1,326,000	\$1,326,000	\$1,326,000
Administration & Finance	391,789	501,598	474,233	308,974	303,858	312,974	322,363	332,034	341,995	352,255	362,822	373,707	384,918	396,466	408,360
Water Purchases	605,814	614,751	633,300	660,000	650,000	634,035	492,632	380,877	388,495	396,265	404,190	412,274	420,519	428,930	437,508
Depreciation	257,278	258,557	258,200	259,000	261,600	264,200	266,800	269,500	272,200	274,900	277,600	280,400	283,200	286,000	288,900
Water Infrastructure	0	0	20,210	180,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Transfer Out	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000	10,000
Water Fund Expenditures	\$1,254,881	\$1,374,906	\$1,385,943	\$1,407,974	\$1,465,458	\$1,461,209	\$1,331,795	\$1,232,411	\$1,252,690	\$1,273,419	\$1,294,612	\$1,316,381	\$1,338,637	\$1,371,395	\$1,394,768
Total Operating Income	(\$28,928)	(\$134,558)	(\$106,885)	(\$80,374)	(\$137,458)	(\$133,209)	(\$5,795)	\$93,589	\$73,310	\$52,581	\$31,388	\$9,619	(\$12,637)	(\$45,395)	(\$68,768)
Ending Fund Balance	1,469,117	1,334,559	1,227,674	1,153,672	1,016,214	883,005	877,211	970,800	1,044,110	1,096,691	1,128,078	1,137,698	1,125,060	1,079,665	1,010,897

(1) the term "Fund Balance" represents unrestricted net position in proprietary funds and net position in fiduciary funds

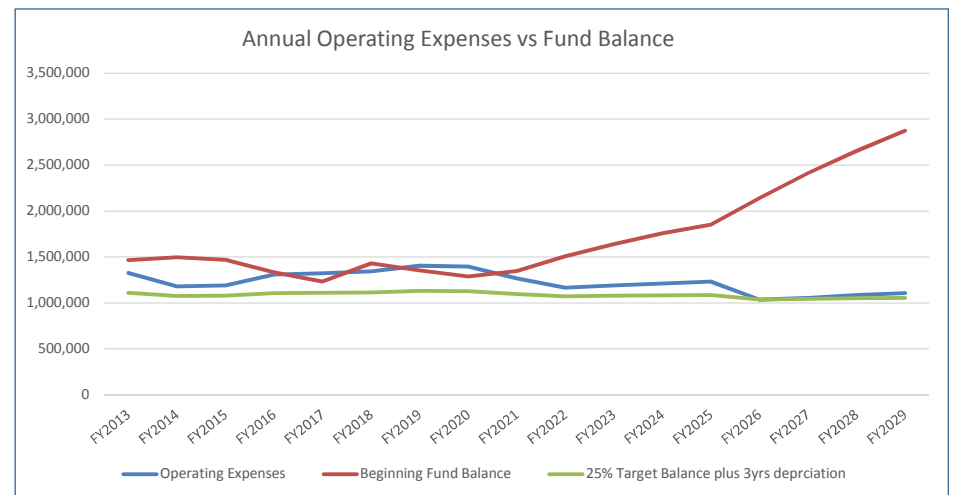


Per the Financial Policies - Proprietary Funds shall maintain a fund balance reserve of 25% of operating expenses plus three years of depreciation expense.

	Actual FY14/15	Actual FY 15/16	Actual FY 16/17	Projected FY 17/18	Projected FY 18/19	Projected FY 19/20	Projected FY 20/21	Projected FY 21/22	Projected FY 22/23	Projected FY 23/24	Projected FY 24/25	Projected FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29
Beginning of the Year	1,498,045	1,532,973	1,465,200	1,421,394	1,431,598	1,354,443	1,286,612	1,346,383	1,506,128	1,641,383	1,756,857	1,852,170	2,142,189	2,412,752	2,653,356
45000 Water Sales	1,180,439	1,204,368	1,247,032	1,296,500	1,295,000	1,295,000	1,300,500	1,300,500	1,300,500	1,300,500	1,300,500	1,300,500	1,300,500	1,300,500	1,300,500
49000 Water Permits/Connect	29,162	28,800	22,395	25,000	25,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
47000 Water Meter Sales	15,902	6,708	9,175	5,600	7,500	7,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
89000 Miscellaneous	449	473	456	500	500	500	500	500	500	500	500	500	500	500	500
Water Fund Revenue	\$1,225,953	\$1,240,348	\$1,279,058	1,352,600.00	1,328,000.00	1,328,000.00	1,326,000.00	1,326,000.00	1,326,000.00	1,326,000.00	1,326,000.00	1,326,000.00	1,326,000.00	1,326,000.00	1,326,000.00
								CLCJAWA DECREASE 2.5%	22.3%	22.7%					
Administration & Finance	391,789	501,598	474,233	308,974	303,858	312,974	322,363	332,034	341,995	352,255	362,822	373,707	384,918	396,466	408,360
Water Purchases	605,814	614,751	633,300	660,000	650,000	634,035	492,632	380,877	388,495	396,265	404,190	412,274	420,519	428,930	437,508
Debt P&I	193,422	191,772	195,121.87	193,422	201,297	198,822	201,234	203,344	210,256	212,006	213,675				
Water Infrastructure	0	0	20,210	180,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Transfer Out	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000	10,000
Water Fund Expenditures	\$1,191,025	\$1,308,121	\$1,322,865	\$1,342,396	\$1,405,155	\$1,395,831	\$1,266,229	\$1,166,255	\$1,190,746	\$1,210,526	\$1,230,687	\$1,035,981	\$1,055,437	\$1,085,395	\$1,105,868
Total Operating Income	\$34,928	(\$67,772)	(\$43,807)	\$10,204	(\$77,155)	(\$67,831)	\$59,771	\$159,745	\$135,254	\$115,474	\$95,313	\$290,019	\$270,563	\$240,605	\$220,132
Ending Fund Balance	1,532,973	1,465,200	1,421,394	1,431,598	1,354,443	1,286,612	1,346,383	1,506,128	1,641,383	1,756,857	1,852,170	2,142,189	2,412,752	2,653,356	2,873,488
Target Balance	1,077,756	1,107,030	1,110,716	1,115,599	1,131,289	1,128,958	1,096,557	1,071,564	1,077,686	1,082,631	1,087,672	1,038,995	1,043,859	1,051,349	1,056,467
Depreciation	257,278	258,557	258,200	259,000	261,600	264,200	266,800	269,500	272,200	274,900	277,600	280,400	283,200	286,000	288,900

(1) the term "Fund Balance" represents unrestricted net position in proprietary funds and net position in fiduciary funds

Fiscal Year	Operating Expenses	Beginning Fund Balance	25% Target Balance plus 3yrs depreciation	
25% FY2013	1,324,668	1,465,023	1,111,167	84%
FY2014	1,179,662	1,498,045	1,074,916	91%
FY2015	1,191,025	1,469,117	1,077,756	90%
FY2016	1,308,121	1,334,559	1,107,030	85%
FY2017	1,322,865	1,234,046	1,110,716	84%
FY2018	1,342,396	1,431,598	1,115,599	83%
FY2019	1,405,155	1,354,443	1,131,289	81%
FY2020	1,395,831	1,286,612	1,128,958	81%
FY2021	1,266,229	1,346,383	1,096,557	87%
FY2022	1,166,255	1,506,128	1,071,564	92%
FY2023	1,190,746	1,641,383	1,077,686	91%
FY2024	1,210,526	1,756,857	1,082,631	89%
FY2025	1,230,687	1,852,170	1,087,672	88%
FY2026	1,035,981	2,142,189	1,038,995	100%
FY2027	1,055,437	2,412,752	1,043,859	99%
FY2028	1,085,395	2,653,356	1,051,349	97%
FY2029	1,105,868	2,873,488	1,056,467	96%



Per the Financial Policies - Proprietary Funds shall maintain a fund balance reserve of 25% of operating expenses plus three years of depreciation expense.

**INTERFUND TRANSFER & ADVANCE TO OTHER FUNDS RECONCILIATION
FY 2019-FY2020 BUDGET**

Fund From	Department	Fund To	FY2017 Budget	FY2018 Budget	FY2019 Budget	FY2020 Budget	Explanation
<u>Transfers from the General Fund</u>							
General	Finance	Vehicle Replace	\$25,000	\$40,000	\$40,000	\$40,000	Transfer to Vehicle/Equip Fund for accumulation of resources to replace vehicles and equipment.
	Comm Develop		\$4,000	\$4,000	\$4,000	\$4,000	
	Police Sworn		\$60,000	\$60,000	\$60,000	\$60,000	
	Fire		\$100,000	\$100,000	\$120,000	\$120,000	
	Streets		\$40,000	\$40,000	\$60,000	\$60,000	
	Sanitation		\$0	\$0	\$3,000	\$3,000	
	Forestry		\$15,000	\$15,000	\$26,000	\$26,000	
	Parks		\$25,000	\$25,000	\$32,000	\$32,000	
	Sewers		\$0	\$0	\$35,000	\$35,000	
	<i>Subtotal</i>		<i>\$269,000</i>	<i>\$284,000</i>	<i>\$380,000</i>	<i>\$380,000</i>	
General	Administration	2012 G.O. Bond	251,493	253,618	254,975	255,775	Principal & Interest on bonds
General	Police Sworn	Police Pension	656,725	677,500	709,800	780,792	Pension property tax revenue.
General	Administration	Social Security			55,000		Supplement street repaving project financing.
General	PW Capital	Motor Fuel Tax	0	55,000	0	0	
Total Transfers from the General Fund			1,177,218	1,270,118	1,399,775	1,416,567	
Redevelopment Capital Fund	New Capital Projects Fund			12,335			Transfer equity balance in fund to new capital fund.
<u>Water Fund Advance to Other Funds</u>							
Water		Vehicle Replace	15,000	15,000	15,000	15,000	Advance for vehicle replacements
			15,000	15,000	15,000	15,000	
GRAND TOTAL TRANSFERS & ADVANCES			1,192,218	1,297,453	1,414,775	1,431,567	

* FY19 increases are attributed to a reassessment of vehicle/equipment useful lives and values.

										Inflation Factor	1.025	1.051	1.077	1.104	1.131	1.160	1.189	1.218	1.249	1.280	1.312	1.345		
Dept.	Veh #	Veh/Equip	Model Year	Vehicle/Equipment Description	Useful Life	Remaining Life Yrs Est. per Dept	Replace YR cycle start	Replace Fiscal Year	Original Cost	Replacement Estimate (Today's \$'s)	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030		
Total Vehicles & Equipment - 660 Community Development											\$0	\$0	\$0	\$23,180	\$0	\$0	\$0	\$0	\$0	\$26,226	\$0	\$0	\$0	\$4,117
5-Year Rolling Average											\$4,636	\$4,636	\$4,636	\$4,636	\$5,245	\$5,245	\$5,245	\$5,245	\$5,245	\$5,245	\$5,934	\$5,934	\$5,934	
Beginning Balance											\$0	\$4,636	\$9,272	\$13,908	-\$4,636	\$609	\$5,854	\$11,100	\$16,345	-\$4,636	\$1,298	\$7,233		
Ending Balance											\$4,636	\$9,272	\$13,908	-\$4,636	\$609	\$5,854	\$11,100	\$16,345	-\$4,636	\$1,298	\$7,233	\$13,167		
Total Vehicles & Equipment - 710 Police Department											\$0	\$141,834	\$144,198	\$49,672	\$0	\$0	\$0	\$168,597	\$171,406	\$59,044	\$0	\$0	\$61,229	
5-Year Rolling Average											\$67,141	\$67,141	\$38,774	\$9,934	\$33,719	\$68,001	\$79,809	\$79,809	\$79,809	\$46,090	\$11,809	\$40,082		
Beginning Balance											\$0	\$67,141	-\$7,553	-\$112,977	-\$152,714	-\$118,995	-\$50,994	\$28,815	\$108,624	\$19,837	-\$105,479	-\$152,714		
Ending Balance											\$67,141	-\$7,553	-\$112,977	-\$152,714	-\$118,995	-\$50,994	\$28,815	\$108,624	\$19,837	-\$105,479	-\$152,714	-\$112,633		
Total Vehicles & Equipment - 711 Fire Department											\$0	\$0	\$0	\$781,402	\$0	\$0	\$637,831	\$0	\$0	\$0	\$0	\$0	\$118,269	
5-Year Rolling Average											\$156,280	\$156,280	\$283,847	\$283,847	\$127,566	\$127,566	\$127,566	\$0	\$0	\$395,633	\$395,633	\$395,633		
Beginning Balance											\$0	\$156,280	\$312,561	\$596,408	\$98,852	\$226,418	\$353,985	-\$156,280	-\$156,280	-\$156,280	\$239,352	\$634,985		
Ending Balance											\$156,280	\$312,561	\$596,408	\$98,852	\$226,418	\$353,985	-\$156,280	-\$156,280	-\$156,280	\$239,352	\$634,985	\$1,030,618		
Total Vehicles & Equipment - 830 PW Streets Department											\$0	\$173,353	\$150,765	\$27,595	\$121,626	\$0	\$0	\$0	\$0	\$236,816	\$0	\$0	\$59,180	
5-Year Rolling Average											\$94,668	\$94,668	\$59,997	\$29,844	\$24,325	\$47,363	\$47,363	\$47,363	\$47,363	\$47,363	\$5,793	\$5,793		
Beginning Balance											\$0	\$94,668	\$15,983	-\$74,785	-\$72,536	-\$169,837	-\$122,474	-\$75,111	-\$27,747	\$19,616	-\$169,837	-\$164,044		
Ending Balance											\$94,668	\$15,983	-\$74,785	-\$72,536	-\$169,837	-\$122,474	-\$75,111	-\$27,747	\$19,616	-\$169,837	-\$164,044	-\$158,250		
Total Vehicles & Equipment - 840 Sanitation											\$0	\$0	\$0	\$0	\$37,691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,141	
5-Year Rolling Average											\$7,538	\$7,538	\$7,538	\$7,538	\$7,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Beginning Balance											\$0	\$7,538	\$15,076	\$22,615	\$30,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Ending Balance											\$7,538	\$15,076	\$22,615	\$30,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total Vehicles & Equipment - 870 Sewer											\$137,350	\$288,922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,523	
5-Year Rolling Average											\$85,254	\$57,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,940	
Beginning Balance											\$0	-\$52,096	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233		
Ending Balance											-\$52,096	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$283,233	-\$258,293		
Total Vehicles & Equipment - 850 Forestry											\$0	\$217,479	\$0	\$0	\$0	\$63,783	\$0	\$36,552	\$0	\$0	\$0	\$0	\$26,485	
5-Year Rolling Average											\$43,496	\$56,253	\$12,757	\$20,067	\$20,067	\$20,067	\$7,310	\$7,310	\$0	\$0	\$0	\$16,330		
Beginning Balance											\$0	\$43,496	-\$117,731	-\$104,974	-\$84,907	-\$64,840	-\$108,556	-\$101,246	-\$130,488	-\$130,488	-\$130,488	-\$130,488		
Ending Balance											\$43,496	-\$117,731	-\$104,974	-\$84,907	-\$64,840	-\$108,556	-\$101,246	-\$130,488	-\$130,488	-\$130,488	-\$130,488	-\$114,158		
Total Vehicles & Equipment - 860 Parks											\$0	\$0	\$0	\$0	\$181,025	\$52,186	\$0	\$152,300	\$0	\$0	\$0	\$0	\$32,126	
5-Year Rolling Average											\$36,205	\$46,642	\$46,642	\$77,102	\$77,102	\$40,897	\$30,460	\$30,460	\$0	\$0	\$13,035	\$26,395		
Beginning Balance											\$0	\$36,205	\$82,847	\$129,490	\$206,592	\$102,669	\$91,380	\$121,840	\$0	\$0	\$0	\$13,035		
Ending Balance											\$36,205	\$82,847	\$129,490	\$206,592	\$102,669	\$91,380	\$121,840	\$0	\$0	\$0	\$13,035	\$39,430		
Total Vehicles & Equipment - WATER											\$51,250	\$0	\$0	\$0	\$98,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,521	
5-Year Rolling Average											\$30,050	\$19,800	\$19,800	\$19,800	\$19,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Beginning Balance											\$0	-\$21,200	-\$1,401	\$18,399	\$38,199	-\$41,000	-\$41,000	-\$41,000	-\$41,000	-\$41,000	-\$41,000	-\$41,000		
Ending Balance											-\$21,200	-\$1,401	\$18,399	\$38,199	-\$41,000	-\$41,000	-\$41,000	-\$41,000	-\$41,000	-\$41,000	-\$41,000	-\$41,000		
											\$439,041	\$188,600	\$821,589	\$294,963	\$881,849	\$439,341	\$115,969	\$637,831	\$188,852	\$194,823	\$408,222	\$59,044	\$0	\$352,590
											\$438,316	\$525,268	\$510,742	\$473,991	\$452,769	\$315,363	\$309,140	\$297,754	\$170,188	\$132,418	\$495,020	\$432,204	\$515,106	
											\$0	\$336,668	\$25,822	\$204,850	-\$224,231	-\$348,208	-\$155,038	-\$495,115	-\$495,115	-\$513,779	-\$576,184	-\$489,386	-\$116,226	
											\$336,668	\$25,822	\$204,850	-\$224,231	-\$348,208	-\$155,038	-\$495,115	-\$513,779	-\$576,184	-\$489,386	-\$116,226	\$398,880		

PROJECT LIST

	<u>FY18 Budget</u>	<u>Estimated FY18</u>	<u>Requested FY 19</u>	<u>Requested FY20</u>	<u>Notes</u>
<i>Public Work Capital Project</i>					
1 Sidewalk Replacement	\$35,000	\$33,500	\$35,000	\$35,000	no new sidewalk proposed in next 2 years
2 Path Repaving	\$0	\$0	\$18,000	\$0	approx 620 L.F. between Belle Foret and Signe and patches to McClory path
3 Street Rehab MFT	\$530,000	\$510,000			
4 Street Rehab non-MFT	\$20,000	\$20,000	\$675,000	\$500,000	
5 Crack Sealing			\$25,000	\$25,000	
6 Glen Footbridge Repairs	\$30,000	\$20,000	\$0	\$0	
7 Bike Path Lighting Phase 1&2	\$25,000	\$25,000	\$100,000		
8 Underpass Ped Bridge Phase 2	\$40,000	\$0	\$40,000	\$125,000	LCDOT is considering request for cost sharing design and construction
9 Underpass Handrails	\$25,000	\$0	\$35,000		estimate is over budget for FY 18
10 Resurface Train Station Parking Lot				\$200,000	resurface existing pavement with no change in configuration
<hr/>					
11 CBD Block One Sidewalk	\$40,000	\$0	\$40,000	\$0	TGF Estimate near \$30,000, Dan Horvat being asked for a proposal
<hr/>					
12 Storm Sewer Improvements	\$35,000	\$20,000			
13 E Blodgett Culvert Repair	\$25,000	\$25,000			
14 Forest Cove Outfalls	\$3,000		\$25,000	\$225,000	cul de sac repair est \$100k, Magnus property replace CMP est \$150k
15 Ravine Park Outfall at Sylvan & Glen			\$25,000		replace storm outfall in Ravine Park near steps at Sylvan & Glen
<hr/>					
16 Village Wide Storm Sewer Model			\$100,000		
17 Scranton Underpass Storm Relier Sewer Study			\$25,000	\$25,000	Define potential project in 19-20, have project scored for funding in 2021 and decide if it warrents completing Phase 1 to try and get funded in 2023 cycle.
<hr/>					
18 Sanitary Sewer Improvements	\$50,000	\$35,000			
19 East Prospect Brick Sewer Lining	\$400,000	\$285,000	\$0		
<hr/>					
20 Manhole Rehabilitation	\$90,000	\$75,000			
21 Lift Station Rehabilitation Projects	\$347,000	\$280,000	\$30,000		
22 Lakeland/Forest Cove Lift Station Replacements				\$20,000	\$20,000 for design services, \$150k in FY21 for construction
<hr/>					
Total non Water	\$1,695,000	\$1,328,500	\$1,173,000	\$1,155,000	
<hr/>					
<i>Water Fund Projects</i>					
23 Water Tower Controls	\$75,000	\$6,500	\$68,500	\$0	not likely to be completed in FY18
24 W Sheridan Place Water Relay	\$125,000	\$375,000	\$0	\$0	
25 Valve & Hydrant rehab/replace			\$25,000	\$150,000	Exercise valves in 2019 to determine replacement list, replace Eddy hydrants
26 Water Relay			\$45,000	\$400,000	Cambridge Lane 950' = \$190k , E Sheridan Place @middle school 550' = \$110k) , Armour Drive
27 Water Tower Cleaning			\$10,000		10k
<hr/>					
Total Water:	\$200,000	\$381,500	\$148,500	\$550,000	
<hr/>					
<i>Capital Fund Projects</i>					
28 Green Bay Road Reconstruction			\$200,000	\$60,000	FY21 \$2M Grant, \$700k local funds
29 Green Bay Rd Bridge			\$250,000		
30 W Sheridan Place Storm Expansion			\$50,000	\$730,000	CBBEL estimate \$780k
31 Lincoln Storm Sewer to IDOT property			\$250,000		CBBEL estimate \$241k
32 Moffett/E Witchwood San/Storm Interconnect	\$800,000	\$25,000	\$100,000	\$350,000	SSES Study in FY19, Perform high priority repairs on FY20, Continue to monitor overflows
33 Moffett Road Culvert	\$50,000	\$200,000	\$1,220,000	\$30,000	Bid scheduled for June 7, work late summer/fall 2018 - 1M grant reimbursement
Total Capital:	\$850,000	\$225,000	\$2,070,000	\$1,170,000	

Projects with Unresolved Funding Source - High Priority

	Priority #	Project #	
Green Bay Rd Complete Reconstruct - Rte 176 to Southern terminus	1	FAUS	\$1,750,000
		Village	\$750,000
Village Wide Storm Sewer Study	2		\$100,000
Ravine Park Outfall Repair @ Sylvan & Glen	3		\$25,000
Lincoln Ave Storm Sewer Repair	4	S-24	\$100,000
Lakeland San Pump Statn Equip Replace	5		\$80,000
Forest Cove Pump Station Equip Replace	6		\$80,000
Rockland Ave Flooding (south of W Center)	7		\$210,000
Storm Repair @ Outfall E Washington Extensn	8		\$21,000
Oak Terrace Storm Repair @ outfall to ravine	10		\$52,500
E Woodland/Evanston Storm Relief	11		\$262,500
Ravine Park Outfall Repair @ North bank E of Glen	12		\$26,250
Subtotal High Priority			\$3,457,250

Projects with Unresolved Funding Source - Medium Priority

Village-wide SSES Public Sewers Investigation	Follow-up Amt Undetermined -		COSTS WILL BE
Seal Coat West (Mawman) Train Lot			\$26,250
463 Green Bay backyrd drainage/10 homes			\$30,000
Train Station - Main Lot Resurfacing (excl. entrance & lighting)			\$250,000
Salt Shed Replacement			\$375,000
Arbor Drive Drainage Swale Project			\$105,000
Replace and Enlarge Public Works Salt Shed			\$350,000
Replace Public Works Fuel Station			\$300,000
Sanitary Improvements Identified in 2014 SSES Study			\$150,000
Subtotal Medium Priority			\$1,586,250

Projects with Unresolved Funding Source - Low Priority

Public Art Landscape Bed/Scranton&Center			\$367,500
Green Bay Sidewalk East - Rt 176 to North limit			\$735,000
Sheridan Rd Sidewalk East - Downtown to South limit			\$288,750
Waukegan Rd Sidewalk East - Rt 176 to South limit			\$315,000
Central Business District - Future Phases			\$1,260,000
Add'l Ravine Erosion Control Projects - Community wide - costs unknown			
Route 176 Ped Tunnel to Blair Park	P16		\$1,260,000
Ravine Forest Dr Storm Sewer Ext - WEST			\$157,500
Ravine Forest Dr Storm Sewer Ext - EAST			\$105,000
E. Hawthorne Storm (mid block)	S35-06		\$78,750
Bike Path De-Icing Project - RR Underpass Area			\$52,500
West Blodgett Avenue Bike Path Extension - Sher to Gbay			\$2,000,000
West Witchwood Bike Path Extension to Skokie Valley Path			\$787,500
Train Station - Shuttle Lane/reconfiguration			\$420,000
Subtotal Low Priority			\$7,827,500