



FY 2018/2019 Proposed Budget

Budget Workshop #1

March 5, 2018

Introduction

Agenda

- Financial Planning & Reporting Process
- Budget Document
 - Section 1 - Transmittal
 - Section 5 - Executive Overview
 - Section 6 - Budget Summary
 - Section 7 - Capital Summary



- ## Budget Prep Timeline
- Introduction**
- 11/27/17 - Multi-Year Financial Forecast
 - 12/18/17 – Multi-Year Capital Plan
 - 3/5/18 – Budget Workshop #1
 - 3/19/18 – Budget Workshop #2 (if needed)
 - 4/2/18 – Budget Public Hearing & Approval
 - 5/1/18 – Start of the Fiscal Year
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Introduction

Accounting Changes

- Fund 411 – NLCC-ETSB
 - Component Unit
 - Village CAFR & Audit
 - 121 – 911 Fund

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1 - Transmittal

Budget Priorities

- Mission
 - *Engage, Preserve, Advance*
- Key Performance Areas
 - *Exceptional Village Services and Staff*
 - *Fiscal Sustainability*
 - *Well-Maintained Infrastructure*
 - *Safe and Livable*
 - *High Quality Lifestyle*

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1 - Transmittal

Budget Factors

- Sales Tax Declines
 - Online
 - HMR 2% Administrative Fee
 - Demographics
- Amusement & Hotel Tax Increase
- Income Tax Reduction
 - 10% Reduction Proposed for FY 2018/2019
- FTE's Flat

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1 - Transmittal

Budget Factors

- General Fund Balance 60.6%
- G.O. Bond Series 2009 Expired 12/15/17
- Economic Development Participation
 - Great Wolf
 - Gurnee Mills
 - Alpha Media
 - Reserve for Future
- Pension Funding

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1 - Transmittal

Budget Factors

- Capital Improvement Fund
 - Surplus/Budget Transfer
 - Impact Fee Fund
- Water & Sewer Fund
 - Knowles Rd. Tower (FY 19/20)
 - Meter Exchange

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1 - Transmittal

Budget Outcomes

- 18th Year No Property Tax
- Increase Amusement and Hotel Tax
- Economic Development Participation
- Continued Capital Plan
- Strategic Plan
- Maintain Personnel Levels
- Preserve General Fund Balance

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5 - Executive Overview

Revenue Overview – All Funds

Fund	Total Revenues by Fund						
	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Governmental Funds							
110 - General Fund	\$ 39,277,597	\$ 38,968,522	\$ 38,938,188	\$ 38,815,350	\$ 42,434,846	\$ 3,496,658	109.0%
121 - 911 Fund	1,053,640	322,670	500,000	645,976	563,951	63,951	112.8%
122 - Motor Fuel Tax Fund	829,842	826,051	876,000	885,000	885,000	9,000	101.0%
123 - Impact Fee Fund	4,628	18,023	48,380	48,380	34,500	(13,880)	71.3%
124 - PD Restricted Revenue Fund	5,042	21,236	5,000	5,050	5,050	50	101.0%
131 - Capital Improvement Fund	5,774,437	6,742,044	5,122,000	4,924,627	5,355,000	233,000	104.5%
141 - Bond Fund	2,465,195	2,047,575	2,059,325	2,059,325	1,201,200	(858,125)	58.3%
142 - Special Service Area #2	41,789	41,219	41,508	41,517	40,774	(734)	98.2%
Sub Total Governmental Funds	49,452,169	48,987,340	47,590,401	47,425,225	50,520,321	2,929,920	106.2%
Proprietary Funds							
211 - Golf Course Fund	50,035	169	-	-	-	-	N/A
221 - Water & Sewer Operating Fund	8,051,713	9,178,190	8,808,000	8,578,880	9,154,000	346,000	103.9%
223 - Water & Sewer Capital Fund	322,216	1,817,900	3,637,050	3,339,050	5,731,000	2,093,950	157.6%
Sub Total Proprietary Funds	8,423,964	10,996,259	12,445,050	11,917,930	14,885,000	2,439,950	119.6%
Fiduciary Funds							
307 - Police Pension Fund	2,631,256	5,541,561	5,702,886	9,157,886	6,415,718	712,832	112.5%
308 - Fire Pension Fund	2,139,318	5,539,204	4,463,100	6,416,100	4,972,723	509,623	111.4%
Sub Total Fiduciary Funds	4,770,574	11,080,765	10,165,986	15,573,986	11,388,441	1,222,455	112.0%
Grand Total	62,646,707	71,064,363	70,201,437	74,917,141	76,793,762	6,592,325	109.4%

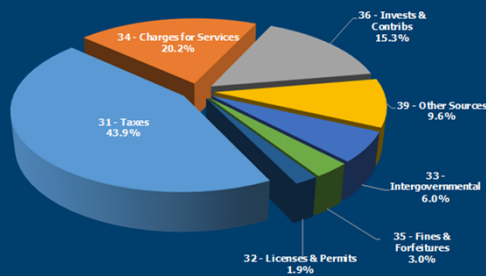
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5 - Executive Overview

Revenue Overview – All Funds

Category	Total Revenues by Category - All Funds						
	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
31 - Taxes	\$ 31,795,650	\$ 31,581,133	\$ 30,852,508	\$ 30,138,077	\$ 33,743,397	\$ 2,890,889	109.4%
32 - Licenses & Permits	1,120,984	1,493,160	1,590,080	1,598,810	1,469,750	(120,330)	92.4%
33 - Intergovernmental	4,585,090	4,662,064	4,585,114	4,991,551	4,597,051	11,937	100.3%
34 - Charges for Services	13,397,336	14,909,234	14,841,974	14,644,933	15,533,120	691,146	104.7%
35 - Fines & Forfeitures	2,107,103	1,831,071	2,129,400	2,119,000	2,294,500	165,100	107.8%
36 - Invests & Contribs	5,174,335	11,800,078	10,395,986	15,915,526	11,763,744	1,367,758	113.2%
39 - Other Sources	4,466,209	4,787,623	5,806,375	5,512,244	7,392,200	1,585,825	127.3%
Grand Total	\$ 62,646,707	\$ 71,064,363	\$ 70,201,437	\$ 74,917,141	\$ 76,793,762	\$ 6,592,325	109.4%

Total Revenues by Category (All Funds)



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5 - Executive Overview

Expenditure Overview – All Funds

Total Expenditures by Fund

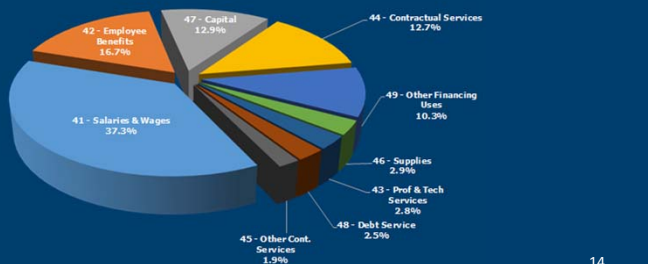
Fund	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Governmental Funds							
110 - General Fund	\$ 37,603,381	\$ 37,744,012	\$ 39,808,820	\$ 39,182,836	\$ 42,347,836	\$ 2,539,016	106.4%
121 - 911 Fund	1,302,044	899,497	500,000	1,017,540	563,951	63,951	112.8%
122 - Motor Fuel Tax Fund	1,431,325	925,000	850,000	850,000	-	(850,000)	0.0%
123 - Impact Fee Fund	100,000	100,000	250,000	250,000	400,000	150,000	160.0%
124 - PD Restricted Revenue Fund	-	-	-	-	-	-	N/A
131 - Capital Improvement Fund	6,970,356	7,556,528	6,140,900	6,235,991	6,001,470	(139,430)	97.7%
141 - Bond Fund	2,464,983	2,046,408	2,059,325	2,059,325	1,201,200	(858,125)	58.3%
142 - Special Service Area #2	42,124	41,574	41,508	41,958	40,999	(509)	98.8%
Sub Total Governmental Funds	49,914,213	49,313,019	49,650,553	49,637,650	50,555,456	904,903	101.8%
Proprietary Funds							
211 - Golf Course Fund	19,250	19,250	-	-	-	-	N/A
221 - Water & Sewer Operating Fund	8,115,492	9,729,997	9,151,547	9,115,892	9,554,205	402,658	104.4%
223 - Water & Sewer Capital Fund	23,725	462,336	3,637,050	3,119,714	5,731,000	2,093,950	157.6%
Sub Total Proprietary Funds	8,158,468	10,211,584	12,788,597	12,235,606	15,285,205	2,496,608	119.5%
Fiduciary Funds							
307 - Police Pension Fund	2,196,174	2,334,830	2,397,500	2,479,042	2,656,350	258,850	110.8%
308 - Fire Pension Fund	1,013,674	1,141,266	1,262,375	1,394,900	1,636,075	373,700	129.6%
Sub Total Fiduciary	3,209,848	3,476,096	3,659,875	3,873,942	4,292,425	632,550	117.3%
Grand Total	61,282,529	63,000,699	66,099,025	65,747,197	70,133,086	4,034,061	106.1%

5 - Executive Overview

Expenditure Overview – All Funds

Total Expenditures by Category - All Funds

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 22,544,891	\$ 23,385,795	\$ 25,320,750	\$ 25,073,226	\$ 26,187,259	\$ 866,509	103.4%
42 - Employee Benefits	10,178,720	10,909,519	11,342,819	11,268,985	11,686,511	343,692	103.0%
43 - Prof & Tech Services	1,611,330	1,651,972	1,998,350	2,101,750	1,947,531	(50,819)	97.5%
44 - Contractual Services	11,608,896	10,257,491	9,963,585	10,038,185	8,924,470	(1,039,115)	89.6%
45 - Other Cont. Services	1,243,684	1,126,832	1,290,818	1,387,894	1,314,364	23,546	101.8%
46 - Supplies	1,520,997	1,471,046	1,775,554	1,826,916	2,063,994	288,440	116.2%
47 - Capital	3,973,636	5,529,654	6,539,950	5,846,664	9,064,470	2,524,520	138.6%
48 - Debt Service	2,995,226	2,669,578	2,099,483	2,099,933	1,741,699	(357,784)	83.0%
49 - Other Financing Uses	5,605,149	5,998,812	5,767,716	6,103,645	7,202,788	1,435,072	124.9%
Grand Total	\$61,282,529	\$63,000,699	\$66,099,025	\$65,747,197	\$70,133,086	\$ 4,034,061	106.1%



5 - Executive Overview

Financial Overview – All Funds

Projected Revenues and Expenditures by Fund			
Fund	Proposed Revenues FY 18/19	Proposed Expenditures FY 18/19	Net Surplus / (Deficit)
Governmental Funds			
110 - General Fund	42,434,846	42,347,836	87,011
121 - 911 Fund	563,951	563,951	-
122 - Motor Fuel Tax Fund	885,000	-	885,000
123 - Impact Fee Fund	34,500	400,000	(365,500)
124 - PD Restricted Revenue Fund	5,050	-	5,050
131 - Capital Improvement Fund	5,355,000	6,001,470	(646,470)
141 - Bond Fund	1,201,200	1,201,200	-
142 - Special Service Area #2	40,774	40,999	(225)
Sub Total Governmental Funds	50,520,321	50,555,456	(35,134)
Proprietary Funds			
211 - Golf Course Fund	-	-	-
221 - Water & Sewer Operating Fund	9,154,000	9,554,205	(400,205)
223 - Water & Sewer Capital Fund	5,731,000	5,731,000	-
Sub Total Proprietary Funds	14,885,000	15,285,205	(400,205)
Fiduciary Funds			
307 - Police Pension Fund	6,415,718	2,656,350	3,759,368
308 - Fire Pension Fund	4,972,723	1,636,075	3,336,648
Sub Total Fiduciary Funds	11,388,441	4,292,425	7,096,016
Grand Total	76,793,762	70,133,086	6,660,677

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5 - Executive Overview

Fund Balance Overview – All Funds

Fund	Audited Fund Balance	Estimated Revenue	Estimated Expenditures	Projected Surplus / (Deficit)	Projected Fund Balance	Budget Revenues	Budget Expenditures	Budget Net Surplus / (Deficit)	Projected Fund Balance
	May 1, 2017	FY 17/18	FY 17/18	FY 17/18	May 1, 2018	FY 18/19	FY 18/19	FY 18/19	April 30, 2019
110 - General Fund	\$26,016,882	\$38,815,350	\$39,182,836	(\$367,486)	\$25,649,396	\$42,434,846	\$42,347,836	\$87,011	\$25,736,407
121 - 911 Fund	283,479	645,976	1,017,540	(371,564)	(88,085)	563,951	563,951	-	(88,085)
122 - Motor Fuel Tax Fund	142,144	885,000	850,000	35,000	177,144	885,000	-	885,000	1,062,144
123 - Impact Fee Fund	1,761,102	48,380	250,000	(201,620)	1,559,482	34,500	400,000	(365,500)	1,193,982
124 - PD Restricted Revenue Fund	95,553	5,050	-	5,050	100,603	5,050	-	5,050	105,653
131 - Capital Improvement Fund	2,673,955	4,924,627	6,235,991	(1,311,364)	1,362,591	5,355,000	6,001,470	(646,470)	716,121
141 - Bond Fund	1,370,450	2,059,325	2,059,325	-	1,370,450	1,201,200	1,201,200	-	1,370,450
142 - Special Service Area #2	8,397	41,517	41,958	(441)	7,956	40,774	40,999	(225)	7,731
211 - Golf Course Fund	(1)	150,972	-	-	150,972	-	-	-	150,972
221 - Water & Sewer Operating Fund	(2)	5,554,062	8,578,880	9,115,892	(317,676)	9,154,000	9,554,205	(400,205)	4,836,182
223 - Water & Sewer Capital Fund	(2)	3,339,050	3,119,714	-	5,731,000	5,731,000	5,731,000	-	5,731,000
307 - Police Pension Fund	(1)	43,075,205	9,157,886	2,479,042	6,678,844	49,754,049	6,415,718	2,656,350	3,759,368
308 - Fire Pension Fund	(1)	33,515,730	6,416,100	1,394,900	5,021,200	38,536,930	4,972,723	1,636,075	3,336,648
Grand Total	\$114,647,931	\$74,917,141	\$65,747,197	\$9,169,944	\$123,817,875	\$76,793,762	\$70,133,086	\$6,660,677	\$130,478,551

(1) For Proprietary and Fiduciary Funds, the funds Net Position is displayed as Fund Balance.

(2) The Water & Sewer Operating and Capital Funds are reported as a single Proprietary Fund in the Village's CAFR. A combined Unrestricted Net Position is displayed as Fund Balance in the Operating Fund.

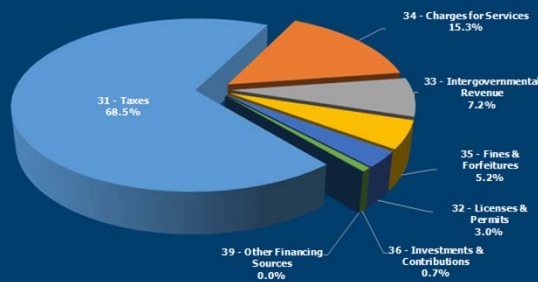
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6 - Budget Summary

110 – General Fund

Total Revenues by Category 110 - General Fund

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
31 - Taxes	\$ 27,028,181	\$ 26,695,951	\$ 26,011,000	\$ 25,496,560	\$ 29,052,623	\$ 3,041,623	111.7%
32 - Licenses & Permits	975,698	1,215,920	1,382,200	1,376,050	1,275,750	(106,450)	92.3%
33 - Intergovernmental	3,286,037	3,135,208	3,145,114	3,405,575	3,058,100	(87,014)	97.2%
34 - Charges for Services	5,546,428	5,974,661	6,149,974	6,191,933	6,505,120	355,146	105.8%
35 - Fines & Forfeitures	2,028,886	1,720,912	2,044,400	2,034,000	2,209,500	165,100	108.1%
36 - Invests & Contribs	100,336	205,368	185,500	286,990	313,753	128,253	169.1%
39 - Other Sources	312,031	20,500	20,000	24,242	20,000	-	100.0%
Grand Total	\$ 39,277,597	\$ 38,968,522	\$ 38,938,188	\$ 38,815,350	\$ 42,434,846	\$ 3,496,658	109.0%

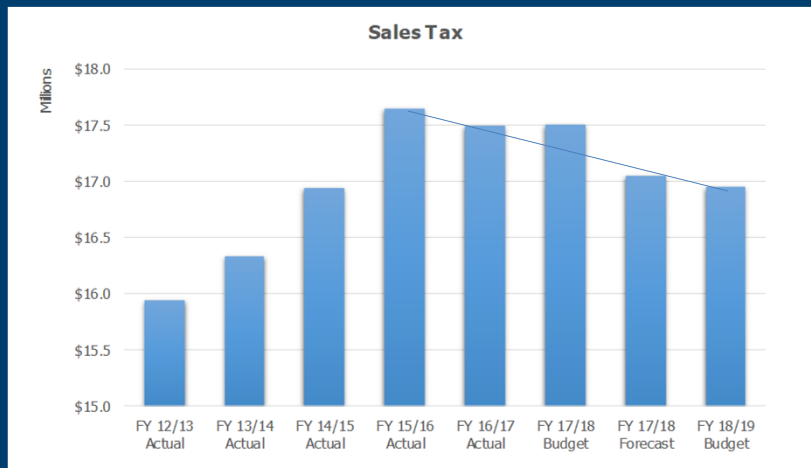


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6 - Budget Summary

Major Revenues

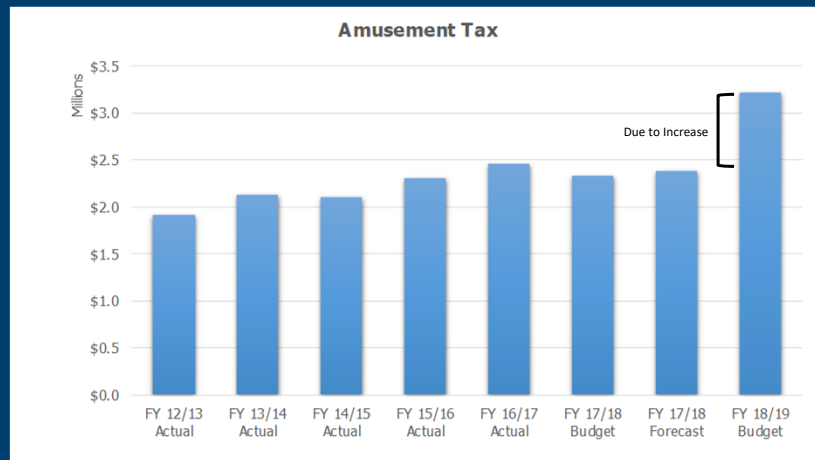
- Sales Tax - \$16.95m



6 - Budget Summary

Major Revenues

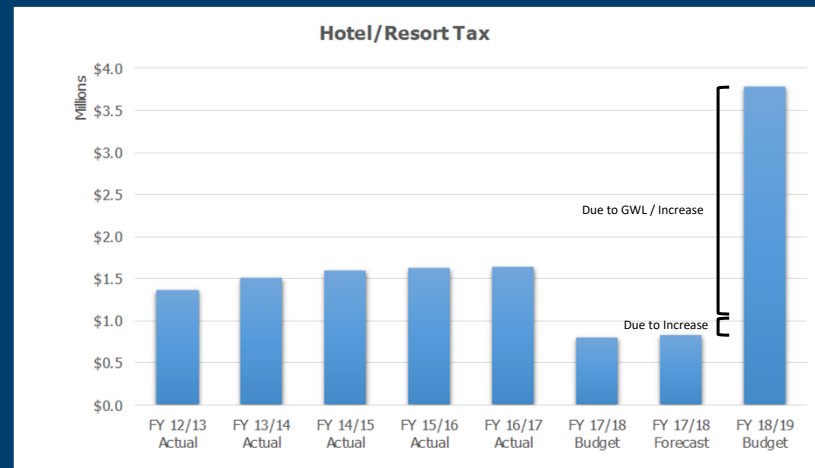
- Amusement Tax - \$3.21m



6 - Budget Summary

Major Revenues

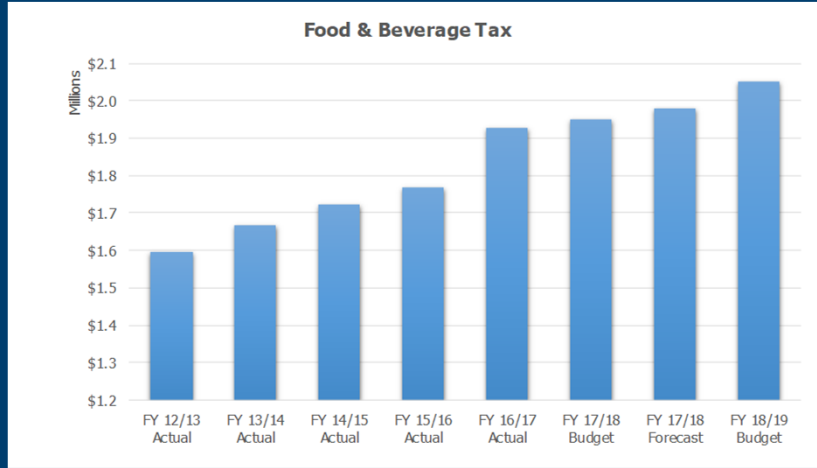
- Hotel/Resort Tax - \$3.78m



6 - Budget Summary

Major Revenues

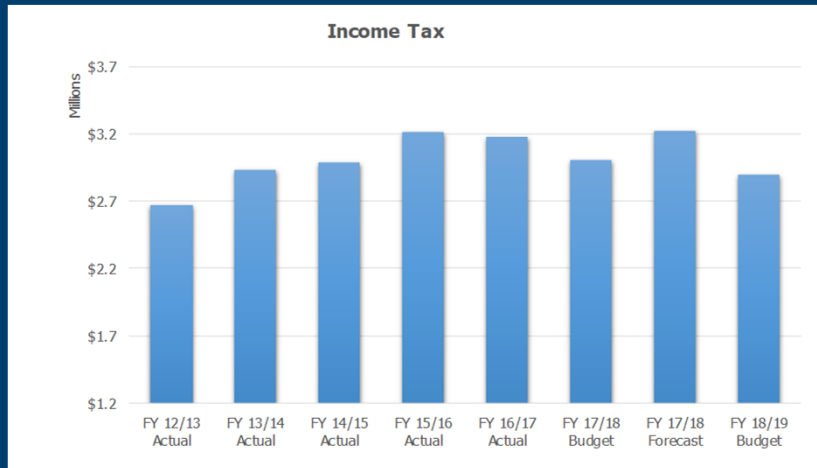
- Food & Beverage Tax - \$2.05m



6 - Budget Summary

Major Revenues

- Income Tax - \$2.90m

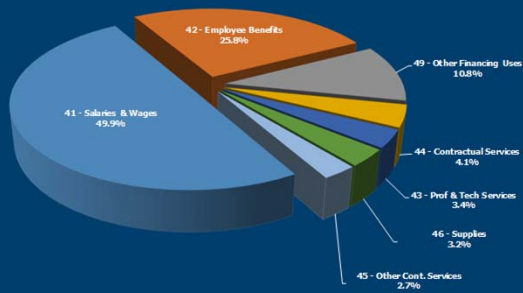


6 - Budget Summary

110 – General Fund

110 - General Fund

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 18,691,501	\$ 19,217,547	\$ 20,915,000	\$ 20,467,989	\$ 21,131,892	\$ 216,892	101.0%
42 - Employee Benefits	9,378,892	10,108,193	10,631,696	10,554,272	10,944,344	312,648	102.9%
43 - Prof & Tech Services	866,465	920,988	1,347,570	1,271,746	1,439,746	92,176	106.8%
44 - Contractual Services	1,379,273	1,431,007	1,592,895	1,551,344	1,757,251	164,356	110.3%
45 - Other Cont. Services	1,030,368	953,353	1,128,269	1,201,514	1,131,354	3,085	100.3%
46 - Supplies	1,298,636	1,242,727	1,492,074	1,438,789	1,370,661	(121,413)	91.9%
48 - Debt Service	93,096	93,086	650	650	-	(650)	0.0%
49 - Other Financing Uses	4,865,149	3,777,112	2,700,666	2,696,531	4,572,588	1,871,922	169.3%
Grand Total	\$ 37,603,381	\$ 37,744,012	\$ 39,808,820	\$ 39,182,836	\$ 42,347,836	\$ 2,539,016	106.4%



6 - Budget Summary

110 – General Fund

- Salaries & Wages +\$217k or 1.0%
 - COLA's, Staffing Changes \$216k
- Employee Benefits +\$313k or 2.9%
 - Medical Insurance \$122k
 - Police/Fire/IMRF Pensions \$147k
 - FICA/RHS ER \$33k
- Other Financing Uses +\$1.87m or 69.3%
 - GWL Incentive +\$2.17m
 - Reserve for Econ Dev +\$300k
 - Transfer to Capital +\$200k
 - Alpha Media/Mills +\$31k (\$281 total)
 - Transfer to Debt Service -\$857k
 - Park District Bonds Expire 12/15/20 (\$390k)

6 - Budget Summary

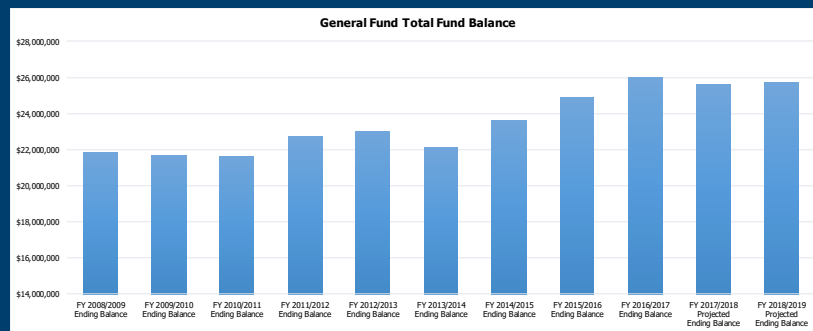
Personnel

- Administration
 - Eliminate Vacant Finance Assistant II
 - Add Staff Accountant
 - Eliminate Vacant PT General Office Secretary (Final Budget)
- Police
 - Eliminate Vacant Deputy Chief
 - Add Director of Support Services
 - Add Police Officer
- Fire Department
 - Eliminate Vacant Deputy Chief
 - Eliminate Vacant PT Admin Secretary
 - Add Management Analyst
- Net + 0 FTE's, Total 223.62

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6 - Budget Summary

110 – General Fund



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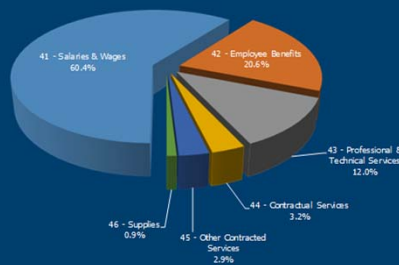
6 - Budget Summary

11010100 – Administration

11010100 - Administration

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 894,477	\$ 980,402	\$ 1,027,800	\$ 1,002,934	\$ 1,010,150	\$ (17,650)	98.3%
42 - Employee Benefits	316,789	316,795	369,040	351,155	344,759	(24,281)	93.4%
43 - Professional & Technical Services	150,538	142,677	144,100	170,885	201,276	57,176	139.7%
44 - Contractual Services	50,959	19,405	26,670	27,870	53,505	26,835	200.6%
45 - Other Contracted Services	42,646	43,941	48,050	46,961	47,925	(125)	99.7%
46 - Supplies	20,941	40,564	24,750	24,700	15,590	(9,160)	63.0%
Grand Total	\$ 1,476,351	\$ 1,543,785	\$ 1,640,410	\$ 1,624,505	\$ 1,673,205	\$ 32,795	102.0%

11010100 - Administration Budget



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6 - Budget Summary

11010100 – Administration

FY 2017/2018 Results

- Financial Software
- Flood Response
- East Grand Phase I
- Great Wolf Incentive
- Alpha Media
- Pedestrian Mobility Plan
- Business Events
- Beerfest

FY 2018/2019 Initiatives

- Further Economic Development Participation
- East Grand Phase II
- GPIC
 - Permitting Process Review
- Business Events
- Beerfest

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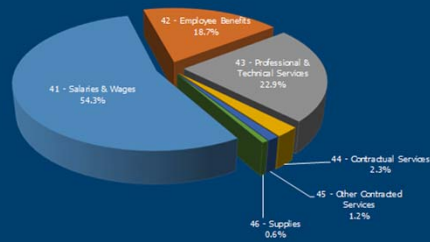
6 - Budget Summary

11010200 – Info Systems

11010200 - Administration - Information Systems

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 449,788	\$ 439,095	\$ 472,550	\$ 464,747	\$ 485,285	\$ 12,735	102.7%
42 - Employee Benefits	181,102	191,083	172,805	163,145	166,822	(5,983)	96.5%
43 - Professional & Technical Services	88,672	106,769	230,000	142,140	205,150	(24,850)	89.2%
44 - Contractual Services	15,964	17,505	21,960	21,069	20,880	(1,080)	95.1%
45 - Other Contracted Services	6,741	7,846	10,980	10,461	10,515	(465)	95.8%
46 - Supplies	6,229	6,676	9,325	8,568	5,675	(3,650)	60.9%
Grand Total	\$ 748,495	\$ 768,973	\$ 917,620	\$ 810,130	\$ 894,327	\$ (23,293)	97.5%

11010200 - Administration - Information Systems Budget



6 - Budget Summary

11010200 – Info Systems

FY 2017/2018 Results

- Connections
 - Zion & BPFD Consolidation
 - Broadband Service Provider
- Data/Records Management
 - MUNIS Implementation
- Facilities / Equipment
 - Communications Remodel
 - Police A/B Emergency Power
 - Switches, Desktops, Laptops, Copiers, APs, Phone Sets
 - IP Video Surveillance
 - Structured Cabling

FY 2018/2019 Initiatives

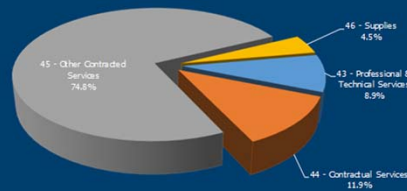
- Connections
 - WTHS Joint Fiber Project
 - Zion Microwave Link
 - LEADs Changeover
- Data/Records Management
 - Patient Medical Reporting
 - Managed File Transfer
 - CRM / Request Management
- Facilities / Equipment
 - Storage (SAN)
 - Gurnee Mills Substation
 - SCADA Lift Stations

11012100 – Public Info

11012100 - Administration - Public Information

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
43 - Professional & Technical Services	\$ 23,799	\$ 20,274	\$ 5,000	\$ 5,565	\$ 5,000	-	100.0%
44 - Contractual Services	3,222	2,625	10,010	8,420	6,685	(3,325)	66.8%
45 - Other Contracted Services	41,333	41,194	42,610	42,362	42,158	(452)	98.9%
46 - Supplies	2,299	2,477	2,550	2,500	2,550	-	100.0%
Grand Total	\$ 70,653	\$ 66,570	\$ 60,170	\$ 58,847	\$ 56,393	\$ (3,777)	93.7%

Administration - Public Information Budget



11012100 – Public Info

FY 2017/2018 Results

- Launched the Village’s mobile-friendly website
- Major increase in Facebook presence (140% growth in FY18)
- Migrated municipal code to an online format
- Effective emergency communication during July 2017 Flood
- Significantly increased online comment submission response rate

FY 2018/2019 Initiatives

- Implementation of a citizen relationship management (CRM) software solution
- Organization of a Communications Team to unite communicators Village-wide
- Development of a Communications Strategic Plan & Branding Guide
- Contingency plan for professional Public Relations firm

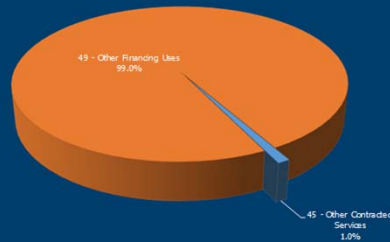
6 - Budget Summary

11016000 – Contractual Obligations

11016000 - Contractual Obligations

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
45 - Other Contracted Services	\$ 54,596	\$ 24,916	\$ 47,500	\$ 47,500	\$ 50,000	\$ 2,500	105.3%
49 - Other Financing Uses	5,047,466	3,979,107	2,956,616	2,956,281	4,798,088	1,841,472	162.3%
Grand Total	\$ 5,102,063	\$ 4,004,023	\$ 3,004,116	\$ 3,003,781	\$ 4,848,088	\$ 1,843,972	161.4%

Village Wide Obligations Budget



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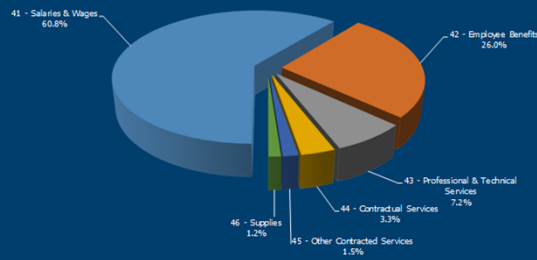
6 - Budget Summary

11020100 – CD-Planning/Building Safety

110201000 - Community Development - Planning/Building Safety

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 712,627	\$ 709,204	\$ 843,700	\$ 811,468	\$ 842,450	\$ (1,250)	99.9%
42 - Employee Benefits	308,687	332,042	323,340	350,073	360,697	37,357	111.6%
43 - Professional & Technical Services	22,253	45,869	129,045	119,100	99,600	(29,445)	77.2%
44 - Contractual Services	33,666	40,523	44,370	47,021	45,172	802	101.8%
45 - Other Contracted Services	18,490	21,893	21,250	22,370	20,674	(576)	97.3%
46 - Supplies	16,421	24,441	18,530	19,172	16,460	(2,070)	88.8%
Grand Total	\$ 1,112,144	\$ 1,173,971	\$ 1,380,235	\$ 1,369,203	\$ 1,385,053	\$ 4,818	100.3%

Community Development - Planning/Building Safety Budget



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6 - Budget Summary

11020100 – CD-Planning/Building Safety

FY 2017/2018 Results

- Initiated Comprehensive Land Use Plan Update
- Updated Residential Building Permit Fees – Spring '18 Adoption
- Oversaw nearly \$78 Million in private construction (up 14% over previous year)

FY 2018/2019 Initiatives

- Complete Comprehensive Land Use Plan Update
- Update of Building Codes to 2018 International Code Series
- Update Commercial Building Permit Fees
- Update and Simplify Code Enforcement Regulations

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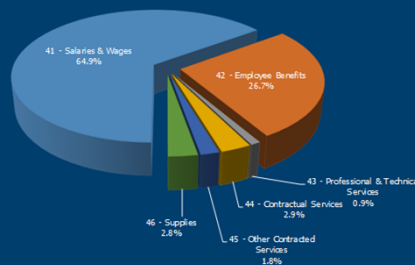
6 - Budget Summary

11020200 – CD-Engineering

11020200 - Community Development - Engineering

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 610,320	\$ 654,208	\$ 675,800	\$ 695,200	\$ 686,555	\$ 10,755	101.6%
42 - Employee Benefits	257,049	289,373	268,165	282,923	282,479	14,314	105.3%
43 - Professional & Technical Services	1,189	9,493	14,025	8,871	10,000	(4,025)	71.3%
44 - Contractual Services	29,763	29,325	30,325	30,645	30,714	389	101.3%
45 - Other Contracted Services	16,770	18,737	18,995	79,215	19,020	25	100.1%
46 - Supplies	19,036	28,594	15,795	19,881	29,640	12,845	176.5%
Grand Total	\$ 934,127	\$ 1,029,731	\$ 1,024,105	\$ 1,116,734	\$ 1,058,408	\$ 34,303	103.3%

Community Development - Engineering Budget



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6 - Budget Summary

11020200 – CD-Engineering

FY 2017/2018 Results

- Completed Design for Knowles Road Water Tower and CLCJAWA West Connection
- Performed 400+ Flood Response Inspections and Provided Technical Assistance
- Completed Magnolia/Belle Plaine Reconstruction Projects
- Completed Water System Reinforcement Projects
- Completed Welton Plaza Improvements

FY 2018/2019 Initiatives

- Begin Construction of Knowles Road Water Tower with Associated Water System Improvements
- Begin Highland Avenue Water/Sewer Project
- 2018 Resurfacing Project Focusing on Almond Road and Belle Plaine
- Providence Village Drainage Project

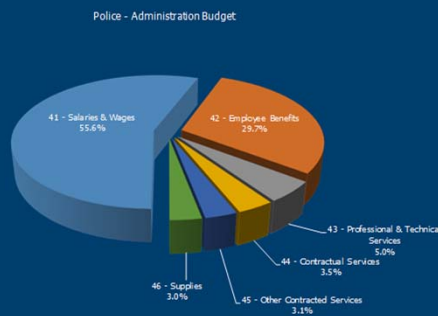
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6 - Budget Summary

11040100 – Police Administration

11040100 - Police - Administration

Category	FY 15/16		FY 16/17		FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Budget	Actual	Budget	Year End Forecast	Budget			
41 - Salaries & Wages	\$ 7,576,805	\$ 7,574,606	\$ 8,334,900	\$ 8,015,432	\$ 8,478,685	\$ 143,785	101.7%		
42 - Employee Benefits	3,676,954	4,047,907	4,361,356	4,318,336	4,528,629	167,273	103.8%		
43 - Professional & Technical Services	467,400	476,227	681,460	681,496	768,850	87,390	112.8%		
44 - Contractual Services	361,291	403,822	423,065	420,169	535,656	112,591	126.6%		
45 - Other Contracted Services	410,180	362,023	459,727	476,636	466,898	7,171	101.6%		
46 - Supplies	513,039	372,774	522,139	569,654	460,076	(62,063)	88.1%		
Grand Total	\$ 13,005,669	\$ 13,237,359	\$ 14,782,647	\$ 14,481,723	\$ 15,236,794	\$ 456,147	103.1%		



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6 - Budget Summary

11040100 – Police Administration

FY 2017/2018 Results

- Body Worn Camera program
- Public Education Specialist position created & staffed
- V.O.P. Staffing Increase
- Part-Time CSO position
- E-Citation options researched and plan postponed
- Photo Red Light Enforcement: Washington W/B at Hunt Club

FY 2018/2019 Initiatives

- Personnel restructuring
 - Deputy Chief to Director of Support Services
 - Additional police officer position to increase V.O.P.
- Body Worn Cameras: Firearm Holster Sensors
- FOP Contract (April 2019)
- Photo Red Light Enforcement: Washington at Rte. 21
- Gurnee Mills Sub Station?

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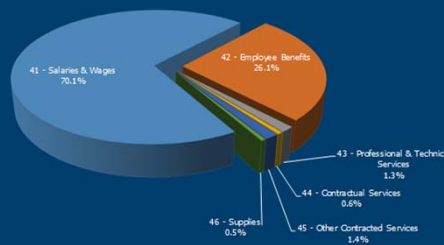
6 - Budget Summary

11040200 – Police Communications

11040200 - Police - Communications

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior	
	Actual	Actual	Budget	Year End Forecast	Budget	Yr Budget	% of Prior
41 - Salaries & Wages	\$ 1,050,595	\$ 1,215,845	\$ 1,694,800	\$ 1,672,273	\$ 1,815,861	\$ 121,061	107.1%
42 - Employee Benefits	435,073	476,642	724,150	663,589	677,097	(47,053)	93.5%
43 - Professional & Technical Services	11,101	24,902	52,240	5,000	34,740	(17,500)	66.5%
44 - Contractual Services	6,209	5,542	10,785	11,135	14,705	3,920	136.3%
45 - Other Contracted Services	22,077	23,250	34,315	35,082	35,509	1,194	103.5%
46 - Supplies	16,616	5,181	22,850	10,885	12,595	(10,255)	55.1%
48 - Debt Service	93,096	93,086	650	650	-	(650)	0.0%
Grand Total	\$ 1,634,768	\$ 1,844,447	\$ 2,539,790	\$ 2,398,614	\$ 2,590,507	\$ 50,717	102.0%

Police - Communications Budget



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6 - Budget Summary

11040200 – Police Communications

FY 2017/2018 Results

- Dispatch Remodel
- Redundant Power Supply/UPS
- 911 Dispatch Consolidation
 - Beach Park Fire (May 2017)
 - Zion Police/Fire (July 2017)
- ICOPS Collective Bargaining Agreement (May 2018)

FY 2018/2019 Initiatives

- Future Partnership Opportunities
- 911 Dispatch Consolidation
 - Quad 1 / Gurnee Fire Radio System Reconfiguration
 - Microwave Connectivity with Zion Police Department
- Training of Communications Personnel

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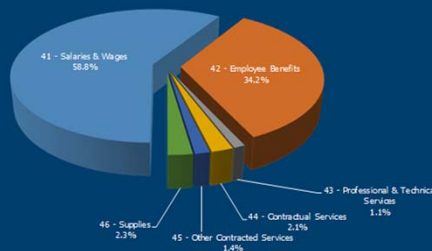
6 - Budget Summary

11050100 – Fire Administration

11050100 - Fire - Administration

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
41 - Salaries & Wages	\$ 5,914,579	\$ 6,079,774	\$ 6,171,250	\$ 6,132,269	\$ 6,076,935	\$ (94,315)	98.5%
42 - Employee Benefits	3,208,220	3,390,975	3,448,235	3,450,287	3,535,505	87,270	102.5%
43 - Professional & Technical Services	99,212	93,022	87,000	136,109	112,000	25,000	128.7%
44 - Contractual Services	199,494	158,594	208,835	189,283	214,094	5,259	102.5%
45 - Other Contracted Services	141,217	123,846	146,945	137,856	147,208	263	100.2%
46 - Supplies	199,885	205,005	246,790	222,521	241,170	(5,620)	97.7%
49 - Other Financing Uses	7,025	6,525	-	-	-	-	N/A
Grand Total	\$ 9,769,631	\$ 10,057,741	\$ 10,309,055	\$ 10,268,324	\$ 10,326,912	\$ 17,857	100.2%

Fire - Administration Budget



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6 - Budget Summary

11050100 – Fire Administration

FY 2017/2018 Results

- Placed in Service Ambulance 1345 and Heavy Rescue 1352
- Hired and Trained Four Firefighter/Paramedics
- Established a Firefighter Hiring Eligibility Roster
- Created and Recruited a Fire Department Management Analyst Position

FY 2018/2019 Initiatives

- Go Live with Electronic Patient Care Reporting
- Analyze and Update Administrative Processes
- Review Ambulance Billing Process and issue RFQ for Ambulance Billing Vendor
- Fire Station Three and Staffing Models Examination

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6 - Budget Summary

11050500 – Foreign Fire

11050500 - Fire - Foreign Fire

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
44 - Contractual Services	\$ 32,667	\$ 74,510	\$ 65,000	\$ 62,000	\$ 65,000	\$ -	100.0%
46 - Supplies	112	-	-	-	-	-	N/A
Grand Total	\$ 32,779	\$ 74,510	\$ 65,000	\$ 62,000	\$ 65,000	\$ -	100.0%

Fire - Foreign Fire Budget



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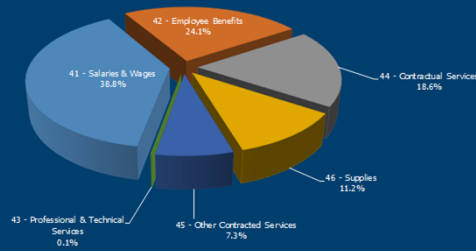
6 - Budget Summary

11075100 – PW Streets

11075100 - Public Works - Administration

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 1,200,639	\$ 1,269,601	\$ 1,364,500	\$ 1,344,418	\$ 1,396,814	\$ 32,314	102.4%
42 - Employee Benefits	822,783	886,745	812,730	802,391	867,181	54,451	106.7%
43 - Professional & Technical Services	1,635	1,499	4,270	2,150	2,700	(1,570)	63.2%
44 - Contractual Services	552,407	596,695	677,310	643,925	670,789	(6,521)	99.0%
45 - Other Contracted Services	244,504	256,352	269,897	268,697	252,202	(7,695)	97.1%
46 - Supplies	349,197	385,109	399,770	334,880	401,935	2,165	100.5%
Grand Total	\$ 3,171,566	\$ 3,396,002	\$ 3,528,477	\$ 3,396,461	\$ 3,601,621	\$ 73,144	102.1%

Public Works - Administration Budget



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6 - Budget Summary

11075100 – PW Streets

FY 2017/2018 Results

- FY 18 Snow and Ice Control: 17 events, 2,742 tons of salt and 35,435 gallons liquid.
- 225 LED street lights upgraded
- 200 Traffic Control Signs upgraded
- 1,008 Ash trees treated, 107 Removals & 120 Re-planted
- 42 Storm Sewer basin repairs

FY 2018/2019 Initiatives

- Revise Snow and Ice Control Plan for FY 19
- Continue LED Street Light Upgrades
- Traffic Control Sign inspection/upgrades
- EAB Treatments, Removals & Re-planting
- Storm Sewer basin inspections/repairs

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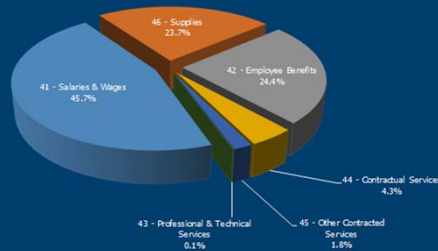
6 - Budget Summary

11075200 – PW-Vehicle Maintenance

11075200 - Public Works - Vehicle Maintenance

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 281,671	\$ 294,812	\$ 329,700	\$ 329,249	\$ 339,157	\$ 9,457	102.9%
42 - Employee Benefits	172,235	176,631	151,875	172,373	181,175	29,300	119.3%
43 - Professional & Technical Services	667	256	430	430	430	-	100.0%
44 - Contractual Services	38,155	35,898	33,165	39,538	31,951	(1,214)	96.3%
45 - Other Contracted Services	14,712	13,104	11,330	16,432	13,275	1,945	117.2%
46 - Supplies	123,065	124,762	183,275	180,728	175,590	(7,685)	95.8%
49 - Other Financing Uses	(189,343)	(208,520)	(255,950)	(259,750)	(225,500)	30,450	88.1%
Grand Total	\$ 441,163	\$ 436,943	\$ 453,825	\$ 479,000	\$ 516,078	\$ 62,253	113.7%

Public Works - Vehicle Maintenance Budget



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6 - Budget Summary

11075200 – PW-Vehicle Maintenance

FY 2017/2018 Results

- Replaced: 5 Police Squads, 2 Large PW trucks, 2 PW 1-Ton Trucks, Backhoe, Compact Track Excavator and Rolled Down 3 Vehicles to Comm. Dev.
- Continue CFA data analysis in controlling repair costs

FY 2018/2019 Initiatives

- Continue replacement & upgrades of Village vehicles/equipment
- Continue CFA data analysis in controlling repair costs

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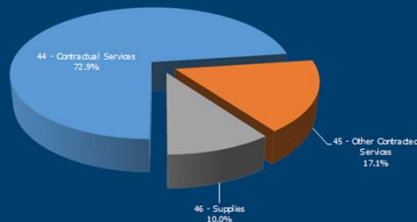
6 - Budget Summary

11075300 – Municipal Bldg. Maintenance

11075300 - Administration - Municipal Building Maintenance

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
44 - Contractual Services	\$ 55,474	\$ 46,562	\$ 41,400	\$ 50,270	\$ 68,100	\$ 26,700	164.5%
45 - Other Contracted Services	16,702	16,251	16,670	17,944	15,970	(700)	95.8%
46 - Supplies	31,796	47,144	45,300	45,300	9,380	(35,920)	20.7%
Grand Total	\$ 103,972	\$ 109,957	\$ 103,370	\$ 113,513	\$ 93,450	\$ (9,920)	90.4%

Administration - Municipal Building Maintenance Budget



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6 - Budget Summary

121 – 911 Fund

121 - 911 Fund

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
33 - Intergovernmental	\$ 330,349	\$ 322,670	\$ 500,000	\$ 645,976	\$ 563,951	\$ 63,951	112.8%
39 - Other Sources	723,290	-	-	-	-	-	N/A
Sub Total Revenues	\$ 1,053,640	\$ 322,670	\$ 500,000	\$ 645,976	\$ 563,951	\$ 63,951	112.8%
Expenditures							
41 - Salaries & Wages	\$ 70,814	\$ (1,307)	\$ -	\$ -	\$ -	\$ -	N/A
42 - Employee Benefits	14,001	-	-	-	-	-	N/A
43 - Professional & Technical Services	430	47,512	-	58,710	17,500	17,500	N/A
44 - Contractual Services	118,238	99,922	-	265,925	269,396	269,396	N/A
45 - Other Contracted Services	59,637	27,874	-	17,860	17,855	17,855	N/A
46 - Supplies	1,622	572	-	58,297	49,200	49,200	N/A
47 - Capital	792,642	235,581	500,000	276,683	210,000	(280,000)	42.0%
48 - Debt Service	244,661	489,343	-	-	-	-	N/A
49 - Other Financing Uses	-	-	-	340,064	-	-	N/A
Sub Total Expenditures	\$ 1,302,044	\$ 899,497	\$ 500,000	\$ 1,017,540	\$ 563,951	\$ 63,951	112.8%

- Fund Balance \$0
- NLCC-ETSB Pass-through
- Quad 1 radio Changes \$175k
- MDC's \$15k

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6 - Budget Summary

122 – Motor Fuel Tax Fund

122 - Motor Fuel Tax Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
33 - Intergovernmental	\$ 828,704	\$ 817,822	\$ 875,000	\$ 875,000	\$ 875,000	\$ -	100.0%
36 - Invests & Contribs	1,138	8,229	1,000	10,000	10,000	9,000	1000.0%
Sub Total Revenues	\$ 829,842	\$ 826,051	\$ 876,000	\$ 885,000	\$ 885,000	\$ 9,000	101.0%
Expenditures							
44 - Contractual Services	\$ 1,431,325	\$ 925,000	\$ 850,000	\$ 850,000	\$ -	\$ (850,000)	0.0%
Sub Total Expenditures	\$ 1,431,325	\$ 925,000	\$ 850,000	\$ 850,000	\$ -	\$ (850,000)	0.0%

- 5/1/18 Fund Balance Projection \$177k
- Accrue Funds for 2019 Construction Season

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6 - Budget Summary

123 – Impact Fee Fund

123 - Impact Fee Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
32 - Licenses & Permits	\$ 3,100	\$ 10,700	\$ 47,880	\$ 47,880	\$ 34,000	\$ (13,880)	71.0%
36 - Invests & Contribs	1,528	7,323	500	500	500	-	100.0%
39 - Other Sources	-	-	-	-	-	-	N/A
Sub Total Revenues	\$ 4,628	\$ 18,023	\$ 48,380	\$ 48,380	\$ 34,500	\$ (13,880)	71.3%
Expenditures							
49 - Other Financing Uses	\$ 100,000	\$ 100,000	\$ 250,000	\$ 250,000	\$ 400,000	\$ 150,000	160.0%
Sub Total Expenditures	\$ 100,000	\$ 100,000	\$ 250,000	\$ 250,000	\$ 400,000	\$ 150,000	160.0%

- 5/1/18 Fund Balance Projection \$1.56m
- Transfer to Offset SWM and Sidewalk Capital \$400k

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6 - Budget Summary

124 – PD Restricted Revenue Fund

124 - PD Restricted Revenue Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
35 - Fines & Forfeitures	\$ 4,999	\$ 21,191	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	100.0%
36 - Invests & Contribs	42	45	-	50	50	50	N/A
Sub Total Revenues	\$ 5,042	\$ 21,236	\$ 5,000	\$ 5,050	\$ 5,050	\$ 50	101.0%
Expenditures							
46 - Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Sub Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

- 5/1/18 Fund Balance Projection \$100k
- Offset Future PD Capital

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6 - Budget Summary

131 – Capital Improvement Fund

131 - Capital Improvement Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
31 - Taxes	\$ 4,725,680	\$ 4,843,962	\$ 4,800,000	\$ 4,600,000	\$ 4,650,000	\$ (150,000)	96.9%
33 - Intergovernmental	140,000	386,364	65,000	65,000	100,000	35,000	153.8%
36 - Invests & Contribs	243,064	499,770	7,000	8,000	5,000	(2,000)	71.4%
39 - Other Sources	665,693	1,011,948	250,000	251,627	600,000	350,000	240.0%
Sub Total Revenues	\$ 5,774,437	\$ 6,742,044	\$ 5,122,000	\$ 4,924,627	\$ 5,355,000	\$ 233,000	104.5%
Expenditures							
43 - Professional & Technical Services	\$ 495,448	\$ 443,210	\$ 395,000	\$ 505,000	\$ 200,000	\$ (195,000)	50.6%
44 - Contractual Services	4,509,254	3,507,221	3,342,000	3,277,955	2,675,000	(667,000)	80.0%
45 - Other Contracted Services	8,331	81	1,000	2,770	3,000	2,000	300.0%
47 - Capital	1,957,323	3,606,016	2,402,900	2,450,267	3,123,070	720,570	130.0%
Sub Total Expenditures	\$ 6,970,356	\$ 7,556,528	\$ 6,140,900	\$ 6,235,991	\$ 6,001,470	\$ (139,430)	97.7%

- 5/1/18 Fund Balance Projection \$1.36m
- 4/30/19 Fund Balance Projection \$716k
- Non W&S Capital

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6 - Budget Summary

141 – Bond Fund

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
39 - Other Sources	\$ 2,465,195	\$ 2,047,575	\$ 2,059,325	\$ 2,059,325	\$ 1,201,200	\$ (858,125)	58.3%
Sub Total Revenues	\$ 2,465,195	\$ 2,047,575	\$ 2,059,325	\$ 2,059,325	\$ 1,201,200	\$ (858,125)	58.3%
Expenditures							
43 - Professional & Technical Services	\$ 1,108	\$ 833	\$ 2,000	\$ 2,000	\$ 1,250	\$ (750)	62.5%
48 - Debt Service	2,463,875	2,045,575	2,057,325	2,057,325	1,199,950	(857,375)	58.3%
Sub Total Expenditures	\$ 2,464,983	\$ 2,046,408	\$ 2,059,325	\$ 2,059,325	\$ 1,201,200	\$ (858,125)	58.3%

- 5/1/18 Fund Balance Projection \$1.37m
 - Series 2011 Expires 12/15/22 (\$1.2m)
 - Park District Bonds Expire 12/15/20 (\$390k)

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6 - Budget Summary

142 – SSA#2 Fund

142 - Special Service Area #2

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
31 - Taxes	\$ 41,789	\$ 41,219	\$ 41,508	\$ 41,517	\$ 40,774	\$ (734)	98.2%
Sub Total Revenues	\$ 41,789	\$ 41,219	\$ 41,508	\$ 41,517	\$ 40,774	\$ (734)	98.2%
Expenditures							
48 - Debt Service	\$ 42,124	\$ 41,574	\$ 41,508	\$ 41,958	\$ 40,999	\$ (509)	98.8%
Sub Total Expenditures	\$ 42,124	\$ 41,574	\$ 41,508	\$ 41,958	\$ 40,999	\$ (509)	98.8%

- Hickory Haven Utility Extension Bonds
 - Expire 12/15/20

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6 - Budget Summary

211 – Golf Course Fund

211 - Golf Course Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
36 - Invests & Contribs	\$ 50,035	\$ 169	\$ -	\$ -	\$ -	\$ -	N/A
Sub Total Revenues	\$ 50,035	\$ 169	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures							
47 - Capital	\$ 19,250	\$ 19,250	\$ -	\$ -	\$ -	\$ -	N/A
Sub Total Expenditures	\$ 19,250	\$ 19,250	\$ -	\$ -	\$ -	\$ -	N/A

- No Need for Reserve

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6 - Budget Summary

221 – Water & Sewer Operating Fund

221 - Water & Sewer Operating Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
32 - Licenses & Permits	\$ 119,970	\$ 146,140	\$ -	\$ 12,880	\$ -	\$ -	N/A
34 - Charges for Services	7,850,908	8,934,572	8,692,000	8,450,000	9,028,000	336,000	103.9%
35 - Fines & Forfeitures	73,218	88,967	80,000	80,000	80,000	-	100.0%
36 - Invests & Contribs	7,617	(1,540)	36,000	36,000	46,000	10,000	127.8%
39 - Other Sources	-	10,050	-	-	-	-	N/A
Sub Total Revenues	\$ 8,051,713	\$ 9,178,190	\$ 8,808,000	\$ 8,578,880	\$ 9,154,000	\$ 346,000	103.9%
Expenditures							
41 - Salaries & Wages	\$ 885,027	\$ 963,836	\$ 1,034,750	\$ 1,029,666	\$ 1,083,017	\$ 48,267	104.7%
42 - Employee Benefits	740,742	786,304	691,123	703,513	730,967	39,844	105.8%
43 - Professional & Technical Services	15,411	10,272	20,905	16,919	19,660	(1,245)	94.0%
44 - Contractual Services	4,170,806	4,294,241	4,178,690	4,092,960	4,222,823	44,133	101.1%
45 - Other Contracted Services	110,601	119,326	125,549	125,953	122,655	(2,894)	97.7%
46 - Supplies	220,739	227,747	283,480	329,830	644,133	360,653	227.2%
47 - Capital	1,180,696	1,206,471	-	-	-	-	N/A
48 - Debt Service	151,470	-	-	-	500,750	500,750	N/A
49 - Other Financing Uses	640,000	2,121,700	2,817,050	2,817,050	2,230,200	(586,850)	79.2%
Sub Total Expenditures	\$ 8,115,492	\$ 9,729,997	\$ 9,151,547	\$ 9,115,892	\$ 9,554,205	\$ 402,658	104.4%

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6 - Budget Summary

221 – Water & Sewer Operating Fund

- 5/1/18 Fund Balance Projection \$5.2m
- FY 2017/2018 Deficit \$317k
- FY 2018/2019 Deficit \$400k
 - Planned Spend Down Until FY 2020/2021
 - \$450k Annually per MYFF
- Multi-Year Rate Plan
 - 3% May 1, 2018
- CLCJAWA Rate Adjustments
- \$350k Meter Exchange
- \$500k IEPA Loan Payment

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6 - Budget Summary

223 – Water & Sewer Capital Fund

223 - Water & Sewer Capital Fund

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
32 - Licenses & Permits	\$ 22,216	\$ 120,400	\$ 160,000	\$ 162,000	\$ 160,000	\$ -	100.0%
39 - Other Sources	300,000	1,697,500	3,477,050	3,177,050	5,571,000	2,093,950	160.2%
Sub Total Revenues	\$ 322,216	\$ 1,817,900	\$ 3,637,050	\$ 3,339,050	\$ 5,731,000	\$ 2,093,950	157.6%
Expenditures							
47 - Capital	\$ 23,725	\$ 462,336	\$ 3,637,050	\$ 3,119,714	\$ 5,731,000	\$ 2,093,950	157.6%
Sub Total Expenditures	\$ 23,725	\$ 462,336	\$ 3,637,050	\$ 3,119,714	\$ 5,731,000	\$ 2,093,950	157.6%

- Fund Balance Combined with 221
- Knowles Rd. Tower \$4m
- Other Capital \$1.7m
 - Hunt Club Watermain Replacement/Loop
 - Pickup Truck

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6 - Budget Summary

22175500 – W&S Operating Fund

FY 2017/2018 Results

- Completed Hydrant Painting Program – 5 Year Program
- 10 Obsolete Hydrants Replaced
- Flushed & Flow Tested 2,553 Hydrants
- Inspected 203 Water Distribution Main Line Valve

FY 2018/2019 Initiatives

- Hydrant replacement program – Year 3
- Hydrant Auxiliary Valve Exercising & Maintenance
- Water Distribution Main Line Valve Inspection – Year 2
- SCADA Upgrades to Sanitary Lift Stations

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6 - Budget Summary

307 – Police Pension Fund

307 - Police Pension Fund

Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
36 - Invests & Contribs	\$ 2,631,117	\$ 5,541,511	\$ 5,702,886	\$ 9,157,886	\$ 6,415,718	\$ 712,832	112.5%
39 - Other Sources	139	50	-	-	-	-	N/A
Sub Total Revenues	\$ 2,631,256	\$ 5,541,561	\$ 5,702,886	\$ 9,157,886	\$ 6,415,718	\$ 712,832	112.5%
Expenditures							
41 - Salaries & Wages	\$ 1,972,701	\$ 2,152,303	\$ 2,212,000	\$ 2,279,070	\$ 2,447,350	\$ 235,350	110.6%
42 - Employee Benefits	40,725	12,623	15,000	10,000	10,000	(5,000)	66.7%
43 - Professional & Technical Services	167,785	157,389	150,000	165,000	175,000	25,000	116.7%
45 - Other Contracted Services	14,963	12,515	20,500	24,972	24,000	3,500	117.1%
Sub Total Expenditures	\$ 2,196,174	\$ 2,334,830	\$ 2,397,500	\$ 2,479,042	\$ 2,656,350	\$ 258,850	110.8%

- Employer Contribution \$2.2m (+69k or 3.3%)
- Employee Contributions \$988k
- Investment Income \$3.2m
 - Budgeted Investment Returns at 7.0%
- Contribution to Net Assets \$3.8m

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6 - Budget Summary

308 – Fire Pension Fund

308 - Fire Pension Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
36 - Invests & Contribs	\$ 2,139,318	\$ 5,539,204	\$ 4,463,100	\$ 6,416,100	\$ 4,972,723	\$ 509,623	111.4%
Sub Total Revenues	\$ 2,139,318	\$ 5,539,204	\$ 4,463,100	\$ 6,416,100	\$ 4,972,723	\$ 509,623	111.4%
Expenditures							
41 - Salaries & Wages	\$ 924,848	\$ 1,053,415	\$ 1,159,000	\$ 1,296,500	\$ 1,525,000	\$ 366,000	131.6%
42 - Employee Benefits	4,360	2,400	5,000	1,200	1,200	(3,800)	24.0%
43 - Professional & Technical Services	64,683	71,768	82,875	82,375	94,375	11,500	113.9%
45 - Other Contracted Services	19,783	13,683	15,500	14,825	15,500	-	100.0%
Sub Total Expenditures	\$ 1,013,674	\$ 1,141,266	\$ 1,262,375	\$ 1,394,900	\$ 1,636,075	\$ 373,700	129.6%

- Employer Contribution \$1.81m (+72,623 or 4.2%)
- Employee Contributions \$502k
- Investment Income \$2.7m
 - Budgeted Investment Returns at 7.0%
- Contribution to Net Assets \$3.3m

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6 - Budget Summary

411 – NLCC-ETSB Fund

411 - Northeast Lake County Consolidated Emergency Telephone Systems Board							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
411 - NLCC-ETSB							
33 - Intergovernmental	\$ -	\$ -	\$ 1,469,231	\$ 1,519,231	\$ 835,000	\$ (634,231)	56.8%
36 - Invests & Contribs	-	-	100	100	100	-	100.0%
Sub Total Revenues	\$ -	\$ -	\$ 1,469,331	\$ 1,519,331	\$ 835,100	\$ (634,231)	56.8%
Expenditures							
41141010 - NLCC-ETSB-Gurnee							
43 - Professional & Technical Services	\$ -	\$ -	\$ 34,320	\$ 58,710	\$ 26,500	\$ (7,820)	77.2%
44 - Contractual Services	-	-	42,663	56,700	43,520	857	102.0%
45 - Other Contracted Services	-	-	325,220	303,620	283,270	(41,950)	87.1%
46 - Supplies	-	-	72,000	83,524	3,000	(69,000)	4.2%
47 - Capital	-	-	278,550	173,422	221,900	(56,650)	79.7%
49 - Other Financing Uses	-	-	150,000	150,000	150,000	-	100.0%
Sub Total NLCC-ETSB-Gurnee	\$ -	\$ -	\$ 902,753	\$ 825,976	\$ 728,190	\$ (174,563)	80.7%
Expenditures							
41141020 - NLCC-ETSB-Zion							
43 - Professional & Technical Services	\$ -	\$ -	\$ 12,500	\$ 12,500	\$ 10,000	\$ (2,500)	80.0%
45 - Other Contracted Services	-	-	35,500	35,500	35,500	-	100.0%
46 - Supplies	-	-	5,000	5,000	5,000	-	100.0%
47 - Capital	-	-	10,000	10,000	66,000	56,000	660.0%
Sub Total NLCC-ETSB-Zion	\$ -	\$ -	\$ 63,000	\$ 63,000	\$ 116,500	\$ 53,500	184.9%
Sub Total Expenditures	\$ -	\$ -	\$ 965,753	\$ 888,976	\$ 844,690	\$ (121,063)	87.5%

- PD Generator/UPS 50%
- MDC Replacement
- Supervisor Position
- Reserve for Capital

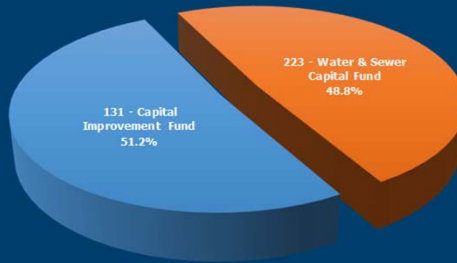
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7 - Capital Summary

FY 2018/2019 Capital Program

Fund	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
122 - Motor Fuel Tax Fund	1,431,325	925,000	850,000	850,000	-	(850,000)	-100.0%
131 - Capital Improvement Fund	6,970,356	7,556,528	6,140,900	6,235,991	6,001,470	(139,430)	-2.3%
223 - Water & Sewer Capital Fund	23,725	462,336	3,637,050	3,119,714	5,731,000	2,093,950	57.6%
	\$ 8,425,407	\$ 8,943,865	\$ 10,627,950	\$ 10,205,705	\$ 11,732,470	\$ 1,104,520	10.4%

FY 2018/2019 Capital Budget by Fund



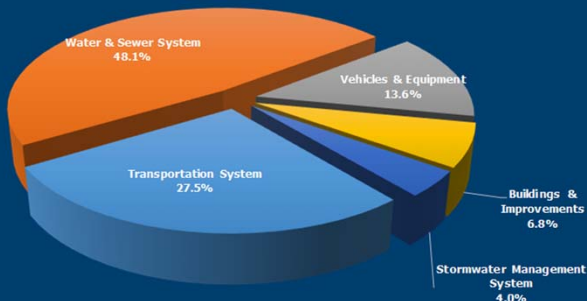
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7 - Capital Summary

FY 2018/2019 Capital Program

Fund	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Transportation System	\$ 6,436,027	\$ 5,155,817	\$ 4,852,000	\$ 5,006,280	\$ 3,225,000	\$ (1,627,000)	-33.5%
Water & Sewer System	34,053	345,925	2,862,000	2,565,000	5,640,000	2,778,000	97.1%
Vehicles & Equipment	1,312,982	2,855,389	2,204,625	1,893,924	1,597,470	(607,155)	-27.5%
Buildings & Improvements	347,786	394,783	505,275	432,550	797,000	291,725	57.7%
Stormwater Management System	294,559	191,950	204,050	307,952	473,000	268,950	131.8%
	\$ 8,425,407	\$ 8,943,865	\$ 10,627,950	\$ 10,205,705	\$ 11,732,470	\$ 1,104,520	10.4%

FY 2018/2019 Capital Budget by System



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7 - Capital Summary

System Summary

- Transportation System - \$3.2m
 - Almond/Belle Plaine/Longmeadow
 - Grand Ave. Concrete
 - East Grand Enhancements
- Stormwater Management System - \$473k
 - Providence Village
 - Floodplain Acquisition
- Buildings & Improvements - \$797k
 - Village Hall Roof
 - FS#1 Roof

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7 - Capital Summary

System Summary

- Water & Sewer System – \$5.6m
 - Knowles Rd. Tower
 - Hunt Club Watermain
 - Almond Booster
 - Sanitary Sewer/Lift Stations
- Vehicles & Equipment – \$1.6m
 - 4 Squads
 - Fire Engine
 - 2 Dump Trucks
 - 1 Pickup Truck
 - SAN Storage & Backup Equipment

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Questions?

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