



CITY OF MORRISON

200 West Main Street
Morrison, Illinois 61270-2400
Phone 815-772-7657

April 21th 2017

To: Mayor Everett Pannier
Alderman Dale Eizenga – Ward 1
Alderman Kenneth Mahaffey – Ward 1
Alderman Harvey Zuidema – Ward 2
Alderman Mick Welding – Ward 2
Alderman Curt Bender – Ward 3
Alderman Vernon Tervelt – Ward 3
Alderman Dave Helms – Ward 4
Alderman Arlyn Deets – Ward 4

From: Barry Dykhuizen, City Administrator

Subject: FY17-18 City of Morrison Budget

Please find attached a copy of the FY17-18 Operating and Capital Budget. In total, for FY17-18, the city's budgeted Capital expenditures are approximately \$5,837,224 with an Operating Budget of \$4,414,717. The budget is developed with the goal of meeting accounting, statutory, and city council policy priorities. A second goal is to present a budget that is easy to understand, succinct, and transparent.

The most significant project occurring in the next Fiscal Year is the long awaited completion of the city's Waste Water Treatment Plant. Simply put, this is the largest and most complex single project in the history of our community. Initial planning and discussions first took place in 2007 and ground-breaking occurred in November 2015. The community benefitted from a competitive construction bidding environment as well as significant principle forgiveness on the construction loans. Nevertheless, the residents of Morrison experienced significant utility rate increases over the past five years.

One year ago, the City Council identified an aging fleet of public safety and street maintenance vehicles as a top concern. With inadequate cash balances in capital improvement funds, the city undertook the restructuring of existing debt obligations as a means of meeting this growing need. As a result, resources previously allocated to debt service payments, are now being invested in a fleet management program designed to maximize service, decrease maintenance costs, and maintain trade in value. In conjunction with the bond restructuring, Standard and Poor's upgraded the city's bond rating two levels to A+.

The City Council has continued to prioritize improvements to the city's street infrastructure. To that end, Winfield Street from Orange to Portland is being resurfaced and made ADA compliant

at every intersection. Long range planning is necessary this coming Fiscal Year to complete the Street Improvement Plan over the next three to four years.

Other significant news for our region is the Department of Transportation's decision to entirely forgo a reroute of Route 30 around the City of Morrison. The decision (one way or another) needed to be made so our city can have confidence with the direction of long range planning efforts. The ambiguity, combined with the absence of an actual realistic construction timeline, made the reroute a difficult project to incorporate into Morrison's long range vision.

State highway priorities for Morrison clearly are improvements to Route 78 and investment in the existing Route 30 corridor. The Department of Transportation has made sincere efforts to respond to these needs. We are hopeful plans and construction timelines become realities in the very near term.

The city continues to value ongoing working relationships with several agencies, including: Whiteside County, Union Grove & Mt Pleasant Townships, School District 6, Morrison Area Economic Development Commission, Morrison Chamber of Commerce, Rock Island Growth, Children's Art Preservation Association, Morrison Friends of the Parks Foundation, Morrison Garden Club, Morrison Junior Tackle, Morrison Youth Baseball and Softball, American Legion, and many more.

Finally, I want to recognize city staff and council members for their efforts on creating this document and identifying and managing the city's financial needs. I would also like to recognize the many volunteers throughout the community that serve on various boards and commissions. The collective effort from countless people move Morrison forward and make it a place where residents are proud to call home.

Respectfully,

A handwritten signature in black ink, appearing to read "Barry Dykhuizen". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Barry Dykhuizen ICMA-CM
City Administrator



Morrison IL

Fiscal Year 2018

Mayor:
Everett Pannier

Aldermen:
Dale Eizenga - Ward 1
Kenneth Mahaffey - Ward 1
Harvey Zuidema - Ward 2
Mick Welding - Ward 2
Josh West - Ward 3
Vernon Tervelt - Ward 3
Dave Helms - Ward 4
Arlyn Deets - Ward 4

Operating and
Capital Budget

Morrison City Hall
200 West Main Street
Morrison IL 61270

815.772.7657
www.morrisonil.org

Adopted April 24th, 2017

Other Summary Data

Personnel

	FY16	Bargaining Unit
City Administrator	1	
Accounting Director/Billing	1	
Payroll/HR/Collector	1	
Executive Secretary	1	
Police Chief	1	
Police Officers	5	Fraternal Order of Police
Public Works Director	1	
Street	4	Teamsters
Grove Hill Cemetery	2	Teamsters
Water	1	Teamsters
Wastewater	2	Teamsters
Parks & Recreation/Sports Complex	2	
Total	22	

Elected Officials	
Mayor	5/17 – 5/21
Ward 1	2 Aldermen
Ward 2	2 Aldermen
Ward 3	2 Aldermen
Ward 4	2 Aldermen
City Clerk	5/17 – 5/21

Utility and Garbage Rates

Effective Date	Water Use (per 1000)	Water Monthly Service	Sewer Use (per 1000)	Sewer Monthly Service	Garbage
Dec 1, 2013	6.86	9.57	8.45	13.85	12.60
Nov1, 2014	6.55	11.30	8.45	23.85	12.60
May 1, 2015	6.55	16.00	8.45	25.85	13.10
May 1, 2016	6.55	18.00	8.45	33.00	13.10
May 1, 2017	6.55	19.00	8.45	34.00	13.40

Grove Hill Cemetery

	Plots Sold	Full Burials	Burials-Cremation
FY2015	7	43	19
FY2016	14	39	13
FY2017			

Debt Summary	Principal	Interest/Term	Annual Debt Service	Maturity
2012 Charger (PD) Community State Bank	\$39,000	2.95%, 6yrs	\$4224.00	9-15-17
Water Well & Tower Rehab	\$4,529,380	1.25%, 20yrs	\$222,000	2032
Wastewater Improvements Phase I	\$10,616,200 <i>=(15,160,000)-(4,453,800)</i>	1.86%, 20yrs <i>*potential 30yr option tba</i>	\$640,520	2036
Wastewater Improvements Phase II	\$4,010,869 <i>*subject to principal forgiveness</i>	1.75%, 20yrs <i>*potential 30yr option tba</i>	\$240,000	2036
2016 Series (S&P A+ Rated)	\$1,960,000	3.6%, 20yrs	+/- \$147,000	2035
JD2032R-and attachments (Rec Dept)	\$29,812.50 <i>(\$33,125) - (10% down payment)</i>	0%, 5yrs	\$5962.40	2021
Vehicles-Variou FY18	Not-to-exceed \$500k			

Property Tax – Equalized Assessed Valuation and Levy History – (subject to final assessments)

Tax Year	Fiscal Year	Rate Setting EAV	Levy
2012	FY2014	\$48,340,587	1.0351
2013	FY2015	\$48,896,015	1.0615
2014	FY2016	\$49,800,188	1.0923
2015	FY2017	\$53,161,207	1.0654
2016	FY2018	\$53,688,037	1.0834

Annual Extension Amounts

	FY14	FY15	FY16	FY17	FY18
Corporate	\$121,800	\$122,250	\$124,490	\$132,900	\$134,220
IMRF	\$110,000	\$110,000	\$110,000	\$40,000	\$72,479
FD	\$60,000	\$60,000	\$65,000	\$65,000	\$62,000
PD	\$36,550	\$36,650	\$37,340	\$39,850	\$40,266
Odell	\$72,500	\$73,350	\$74,725	\$79,750	\$80,532
Odell-Building	\$9675	\$9800	\$9950	\$10,700	\$10,738
FICA	\$85,000	\$85,000	\$85,000	\$45,000	\$70,331
Audit	\$0	\$22,000	\$15,000	\$30,000	\$18,791
Street-Lighting	\$0	\$0	\$22,600	\$26,700	\$26,844
Insurance-Tort	\$0	\$0	\$0	\$96,500	\$64,426
ESDA	\$0	\$0	\$0	\$0	\$1047

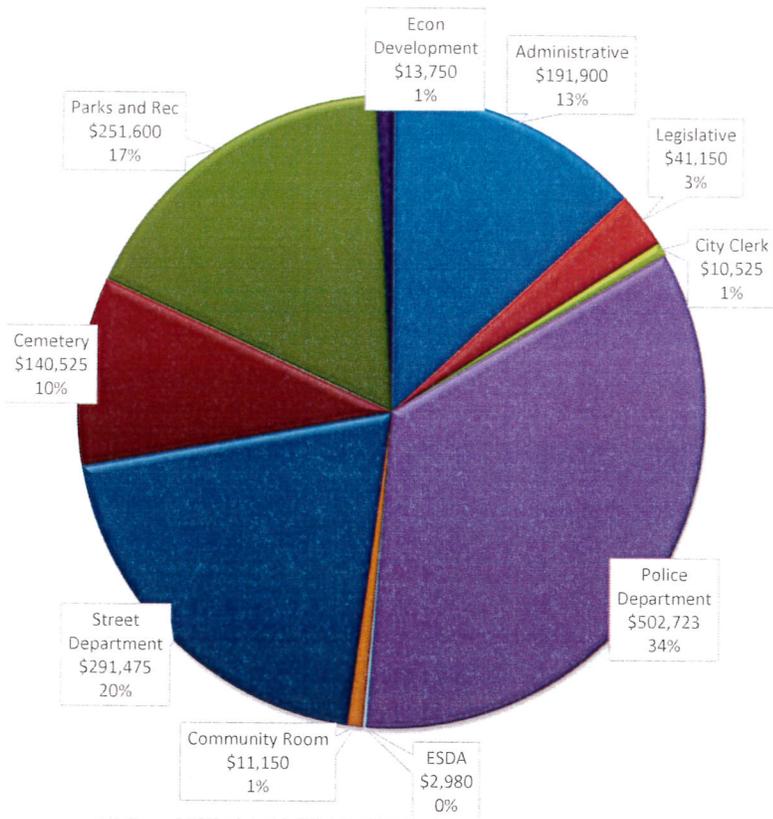
General Fund Operating Budget Revenue and Expense Summary.

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REVENUE	DESCRIPTION	FY15 Actual	FY16 Actual	FY17 Budget	FY18 Budget
01-00	GENERAL FUND REVENUES	1,667,756	1,757,010	1,407,350	1,413,568
01-43	PARKS & REC REVENUES	57,198	67,750	62,500	76,900
	TOTAL REVENUES	1,724,954	1,824,760	1,469,850	1,490,468
EXPENSES					
01-11	ADMINISTRATIVE	548,960	508,641	212,058	191,900
01-12	LEGISLATIVE	35,018	25,006	39,895	41,150
01-13	CITY CLERK	11,866	8,140	10,500	10,525
01-21	PUBLIC SAFETY	428,320	432,649	506,911	502,723
01-22	ESDA	781	431	2,980	2,980
01-31	COMMUNITY ROOM	7,186	8,883	9,050	11,150
01-41	STREET DEPARTMENT	212,533	238,990	272,700	291,475
01-42	CEMETERY	95,732	94,880	174,525	140,525
01-43	PARKS & REC	211,847	195,894	227,790	251,600
01-62	ECONOMIC DEVELOPMENT	103,959	31,869	13,750	13,750
	TOTAL EXPENSES	1,656,201	1,545,383	1,470,159	1,457,778
	TOTAL REVENUE	1,724,954	1,824,760	1,469,850	1,490,468
	TOTAL EXPENSES	1,656,201	1,545,383	1,470,159	1,457,778
	SURPLUS/(DEFICIT)	\$68,753	\$279,377	(\$309)	\$32,690

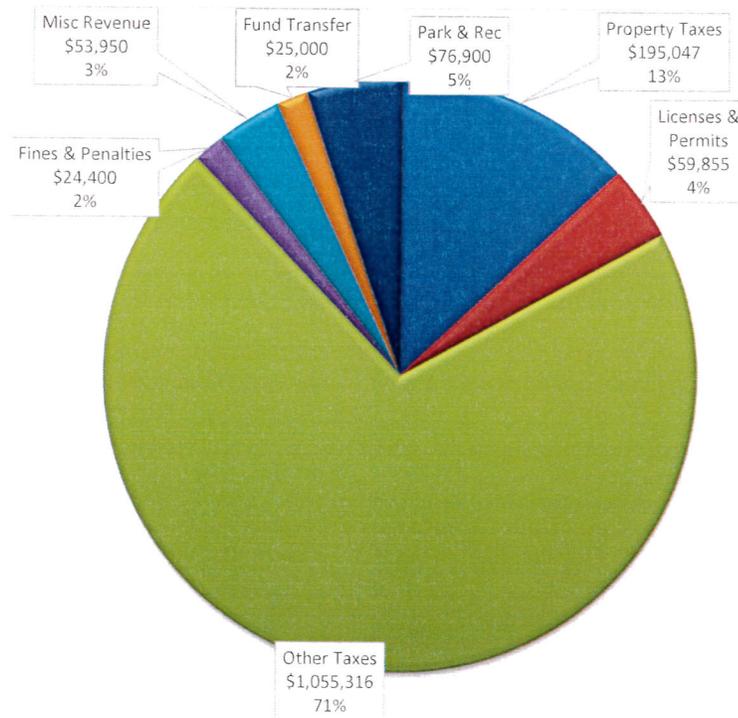
General Fund Expenses

Administrative	\$191,900
Legislative	\$41,150
City Clerk	\$10,525
Police Department	\$502,723
ESDA	\$2,980
Community Room	\$11,150
Street Department	\$291,475
Cemetery	\$140,525
Parks and Rec	\$251,600
Econ Development	\$13,750
Total	\$1,457,778



General Fund Revenue

Property Taxes	\$195,047
Licenses & Permits	\$59,855
Other Taxes	\$1,055,316
Fines & Penalties	\$24,400
Misc Revenue	\$53,950
Fund Transfer	\$25,000
Park & Rec	\$76,900
Total	\$1,490,468



General Fund Revenue

	DESCRIPTION	FY15 ACTUAL	FY16 ACTUAL	FY 2017 Budget	FY 2018 Budget	
	<u>Property Taxes</u>					
01-00-3110	PROPERTY TAX	121,417	124,486	132,900	130,000	
01-00-3114	PROPERTY TAX CORP FUND-POLICE	36,425	37,346	39,850	37,000	
01-00-3160	ROAD & BRIDGE TAX	26,520	26,400	27,000	27,000	
01-00-31	EMERGENCY SERVICES/DISASTER OPS	0	0	0	1,047	
				199,750	195,047	
	<u>Licenses & Permits</u>					
01-00-3210	LIQUOR LICENSES	13,750	15,860	16,000	15,900	
01-00-3250	FRANCHISE LICENSES	55,550	36,961	40,000	40,000	
01-00-3280	OTHER LICENSES	1,375	1,880	750	1,200	
01-00-3310	BUILDING PERMITS	1,922	2,539	2,000	2,000	
01-00-3380	OTHER PERMITS	565	745	1,000	755	
				59,750	59,855	
	<u>Other Taxes</u>					
01-00-3400	PROCEEDS	0	0	0	0	
01-00-3410	STATE INCOME TAX	406,678	447,187	410,000	422,988	\$101/cap
01-00-3420	REPLACEMENT TAX (PPRT) 49.12%	52,833	53,526	52,000	26,292	
01-00-3445	IDOT MAINTENANCE	2,320	0	2,500	2,000	
01-00-3446	GRANT REVENUE	0	0	0	0	
01-00-3450	SALES TAX	468,799	469,934	470,000	465,000	
01-00-3455	USE TAX	80,648	96,380	85,000	105,956	\$25.30/cap
01-00-3460	GAMING TAX	28,499	33,314	32,000	33,000	
	HOTEL/MOTEL TAX	0	0	0	80	
				1,051,500	1,055,316	
	<u>Fines & Penalties</u>					
01-00-3510	COURT FINES	14,811	13,211	12,000	12,000	
01-00-3515	TOWNSHIP PATROL			1,000	1,000	
01-00-3520	PARKING FINES	5,055	9,025	7,500	8,500	
01-00-3525	TOWING FINES	1,400	2,200	2,000	1,900	
01-00-3530	SANITATION PENALTIES	2,993	3,230	0	0	
01-00-3560	DUI FINES	912	2,528	1,000	1,000	
				23,500	24,400	
	<u>Miscellaneous Income</u>					
01-00-3670	ZONING FEES	295	220	500	250	
01-00-3680	REFUSE COLLECTION	242,729	258,118	0	0	
01-00-3745	PARKS & REC FEES	0	0	0	0	
01-00-3746	CONCESSIONS	0	0	0	0	
01-00-3747	SPORTS COMPLEX BANNERS / ADV	0	0	0	0	
01-00-3749	FACILITY RENTALS	0	0	0	0	
01-00-3750	BURIAL FEES	25,056	25,800	26,000	28,000	
01-00-3810	INTEREST	193	462	150	200	
01-00-3820	RENTAL INCOME	2,075	2,400	2,000	2,000	
01-00-3830	MEMORIAL DONATIONS	0	0	0	0	
01-00-3870	HISTORIC PRESERVATION GRANTS	0	0	0	0	
01-00-3890	MISCELLANEOUS INCOME	42,442	26,678	10,000	5,800	
01-00-3---	CERTIFIED DEATH CERTIFICATES		0	12,000	11,500	
01-00-3---	POLICE REPORTS		0	200	200	
01-00-3930	CEMETERY LOT SALES	1,625	7,580	5,000	6,000	
01-00-3940	SIDEWALK REPLACEMENT	0	0	0	0	
01-00-3950	MADC GRANT	0	0	0	0	
01-00-3960	ROCKWOOD RECREATIONAL TRAIL	30,867	0	0	0	
				55,850	53,950	
	<u>Interdepartmental Transfer</u>					
01-00-3990	INTERFUND OPERATING TRANSFER		58,000	17,000	25,000	from refuse
01-00-9992	1 TIME LOAN FROM W&S	0	0	0	0	
01-00-9993	TRANSFER FROM W&S-OPER EXP	0	0	0	0	
				17,000	25,000	
	TOTAL REVENUES	1,667,756	1,756,010	1,407,350	1,413,568	

Administrative Expenses

EXPENSES	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
<u>Personnel</u>					
01-00-3990	INTERFUND OPERATING TRANSFER	0	0	0	0
01-11-4210	SALARIES - FULL TIME	111,389	97,741	103,000	106,000
01-11-4220	SALARIES - PART TIME	0	0	0	0
01-11-4222	INSPECTION SERVICES	0	0	0	0
01-11-4230	SALARIES - OVERTIME	0	0	0	0
01-11-4240	SICK LEAVE EXCHANGE	262	107	500	500
01-11-4510	HEALTH, DENTAL, LIFE INSURANCE	90,178	119,644	17,000	19,000
01-11-4520	LIFE INSURANCE	0	0	0	0
01-11-4540	WORKER'S COMPENSATION	19,724	411	0	0
01-11-4620	IMRF EMPLOYER EXPENSE	0	0	0	0
01-11-4720	AUTOMOBILE ALLOWANCE	1,200	3,600	1,600	1,600
01-11-4721	ADMIN MILEAGE ALLOWANCE	0	0	200	0
<u>Professional Services</u>					
01-11-5110	MAINTENANCE SERVICE - BLDG	5,291	3,670	8,000	7,000
01-11-5120	MAINT SERVICE - EQUIPMENT	250	70	750	750
01-11-5180	MAINTENANCE SERVICE-H/AC SYSTEM	0	75	1,000	1,000
01-11-5200	RES/COMM/IND BLDG ADMIN	630	0	1,000	1,000
01-11-5310	ACCOUNTING SERVICE/AUDIT	0	0	0	0
01-11-5340	WEBSITE SUPPORT	630	35	600	600
01-11-5350	INTERNET/E-MAIL SERVICES	0	0	0	0
01-11-5360	JANITOR SERVICES	3,020	2,943	2,700	3,500
01-11-5370	COMPUTER SERVICE	0	0	0	0
01-11-5390	COPIER SERVICE	3,463	4,351	3,500	4,000
01-11-5391	COMPUTER SYSTEM LEASE TO OWN	0	0	0	0
01-11-5392	COMPUTER SYSTEM MAINT&REPAIR&LICENSE	15,701	5,624	6,000	6,500
01-11-5393	BUDGET& UTIL SOFTWARE MAINT	0	0	1,800	1,800
01-11-5480	OTHER PROFESSIONAL SERVICES	0	530	2,500	2,500
01-11-5510	POSTAGE	5,750	5,000	1,200	1,200
01-11-5520	TELEPHONE	12,645	10,210	10,000	12,500
01-11-5530	PUBLISHING	1,336	356	2,000	2,000
01-11-5540	PRINTING	27	833	2,000	2,000
01-11-5610	DUES	1,329	1,377	750	750
01-11-5620	TRAVEL/TRAINING	58	315	1,000	2,000
01-11-5650	PUBLICATIONS	0	221	1,000	1,000
01-11-5710	UTILITIES	946	1,154	800	1,200
01-11-5730	REFUSE DISPOSAL - CONTRACT	220,145	228,835	0	0
01-11-5910	LIABILITY INSURANCE	8,900	3,686	0	0
01-11-5920	GENERAL INSURANCE	1,300	3,997	0	0
<u>Commodities</u>					
01-11-6110	MAINTENANCE SUPPLIES-BLDG	2,371	1,892	3,000	3,000
01-11-6510	OFFICE SUPPLIES	4,444	2,741	6,000	5,000
01-11-6532	MINOR EQUIPMENT, OFFICE	0	85	0	0
01-11-6580	COPIER EXPENSE	0	0	0	0
<u>Other Expenses</u>					
01-11-9170	HISTORIC PRESERVATION	0	0	0	0
01-11-9190	PLANNING/ZONING BOARD	0	0	0	0
01-11-9280	MISCELLANEOUS EXPENSE	33,646	956	5,000	3,500
01-11-9282	MISCELLANEOUS BANKING CHARGES	1,327	1,725	2,000	2,000
<u>Transfers</u>					
01-11-	PPRT 19.38% TO ODELL	0	0	10,778	0
01-11-	PPRT 31.5% TO IMRF	0	0	16,380	0
01-11-9991	TRANSFER TO SELF INSURED FUND	3,000	6,457	0	0
TOTAL EXPENSES		548,960	508,641	212,058	191,900

EXPENSES	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
01-12-4310	SALARIES - ELECTED OFFICIALS	11,075	6,875	6,645	6,650
01-12-5310	ACCOUNTING SERVICES/AUDIT	0	0	0	0
01-12-5330	LEGAL SERVICE	21,221	15,249	25,000	25,000
01-12-5331	WHITESIDE STATES ATTNY ORD VIOLATIONS	0		7,500	7,500
01-12-5490	OTHER PROFESSIONAL SERVICES	0	130	0	0
01-12-5520	TELEPHONE	0	0	0	0
01-12-5530	PUBLISHING	2,277	2,165	750	2,000
01-12-5610	DUES	445	479	0	0
01-12-5620	TRAVEL/TRAINING	0		0	0
01-12-5650	PUBLICATIONS	0	-30	0	0
01-12-9280	MISCELLANEOUS EXPENSE	0	138	0	0
01-12-5610	DUES	0		0	0
01-12-9280	MISC EXPENSE	0		0	0
	TOTAL EXPENSES	35,018	25,006	39,895	41,150

EXPENSES	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
01-13-4310	SALARIES - ELECTED OFFICIALS	1,200	1,200	1,200	1200
01-13-4620	IMRF EMPLOYER EXPENSE	0	0	0	0
01-13-5570	ORDINANCE CODIFICATION	5,170	2,052	3,500	3500
01-13-5610	DUES	310	313	300	325
01-13-5620	TRAVEL/TRAINING	347	300	500	500
01-13-9250	STATE C C FEES	4,839	4,275	5,000	5000
01-13-9280	MISCELLANEOUS EXPENSES	0	0	0	0
	TOTAL EXPENSES	11,866	8,140	10,500	10,525

EXPENSES	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
	<u>Personnel</u>				
01-21-4210	SALARIES - FULL TIME	318,356	326,251	342,690	351,000
01-21-4220	SALARIES - PART TIME	3,050	2,430	5,000	6,000
01-21-4230	SALARIES - OVERTIME	24,266	22,251	25,000	29,000
01-21-4240	SICK LEAVE EXCHANGE	6,101	1,939	12,000	6,400
01-21-4540	WORKER'S COMPENSATION	0	8,691	0	0
01-21-4620	IMRF EMPLOYER EXPENSES	0	0	0	0
01-21-	HEALTH INSURANCE			51,000	58,000
	<u>Contractual Services</u>				
01-21-5120	MAINTENANCE - EQUIPMENT	1,295	96	1,000	1,000
01-21-5130	MAINTENANCE - VEHICLE	12,480	6,990	7,500	9,000
01-21-5370	SOFTWARE/HARDWARE	4,492	4,728	5,000	5,000
01-21-5470	ANIMAL CONTROL SERVICE	1,000	1,450	1,500	1,500
01-21-5480	OTHER PROFESSIONAL SERVICES	4,767	8,576	6,233	6,233
01-21-5510	POSTAGE	0	0	0	0
01-21-5520	TELEPHONE	0	0	0	0
01-21-5540	PRINTING	0	70	0	0
01-21-5560	DISPATCHING	840	840	840	840
01-21-5610	DUES	845	790	1,000	750
01-21-5620	TRAVEL/TRAINING	1,954	1,937	3,000	3,000
01-21-5650	PUBLICATIONS	75	0	0	0
01-21-5910	LIABILITY INSURANCE	0	6,244	0	0
01-21-5920	GENERAL INSURANCE	0	541	0	0
	<u>Commodities</u>				
01-21-6150	MINOR EQUIPMENT	14,800	8,488	8,700	0
01-21-6220	FIREARMS/AMMUNITION	398	1,101	1,000	1,000
01-21-6510	OFFICE SUPPLIES	0	0	0	0
01-21-6520	OPERATING SUPPLIES	3,445	3,207	4,000	5,000
01-21-6550	AUTOMOTIVE FUEL/OIL	17,279	13,413	18,000	14,000
01-21-6590	UNIFORMS	4,429	4,168	5,000	5,000
	<u>Capital Outlay</u>				
01-21-8400	TRANSFER TO PD VEHICLE FUND	8,448	8,448	8,448	0
	<u>Other Expense</u>				
01-21-9280	MISCELLANEOUS EXPENSE	0	0	0	0
	TOTAL EXPENSES	428,320	432,649	506,911	502,723

PD Operating Budget (01-21)

502,723

PD Capital Budget (Fund 26)

31,224

Total PD Budget

533,947

ESDA (Emergency Service Disaster Agency)

EXPENSES	DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
01-22-5120	MAINTENANCE - EQUIPMENT	351	0	350	350	350
01-22-5190	MAINT AGREEMENT-WARNING SYSTEM	431	431	430	430	430
01-22-5760	UTILITIES - COM ED	0	0	0	0	0
				0	0	0
	<u>Other Professional Services</u>					
01-22-5480	Mass Warning System (3rd gen,wa,se)	0	0	2,200	2,200	2,200
	TOTAL EXPENSES	781	431	2,980	2,980	2,980

Community Room

EXPENSES	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
	<u>Personnel</u>				
01-31-4220	SALARIES - PART TIME	0	0	0	1,200
	<u>Professional Services</u>				
01-31-5110	MAINT SERVICE - BUILDING	1,027	3,157	1,800	3,000
01-31-5180	MAINT SERVICE - H/AC	383	0	250	250
01-31-5360	JANITORIAL SERVICE	125	900	1,500	1,200
01-31-5520	TELEPHONE	0	0	0	0
01-31-5710	NATURAL GAS	4,451	2,134	2,000	3,000
	<u>Commodities</u>				
01-31-6110	MAINT SUPPLIES - BUILDING	1,180	2,692	2,000	2,000
01-31-6334	MINOR EQUIPMENT, KITCHEN	0	0	0	0
01-31-6520	OPERATING SUPPLIES	0	0	0	0
	<u>Capital Outlays</u>				
01-31-8120	BUILDING REPAIRS	0	0	0	0
	<u>Other</u>				
01-31-9280	MISCELLANEOUS EXPENSE	20	0	1,500	500
	TOTAL EXPENSES	7,186	8,883	9,050	11,150

Street Department

EXPENSES	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
	<u>Personnel</u>				
01-41-4210	SALARIES - FULL TIME	85,934	123,602	118,000	124,775
01-41-4220	SALARIES - PART TIME	0	0	0	0
01-41-4230	SALARIES - OVERTIME	10,365	5,988	12,000	10,000
01-41-4240	SICK LEAVE EXCHANGE	1,755	2,754	3,500	3,500
01-41-4510	HEALTH INSURANCE	895	0	29,000	33,000
01-41-4520	LIFE INSURANCE	0	0	0	0
01-41-4540	WORKER'S COMPENSATION	0	17,073	0	0
01-41-4620	IMRF EMPLOYER EXPENSES	0	0	0	0
	<u>Professional Services</u>				
01-41-5110	MAINT SERVICE - BUILDING	2,064	430	3,000	3,000
01-41-5120	MAINT SERVICE - EQUIPMENT	6,951	4,282	10,000	10,000
01-41-5130	MAINT SERVICE - VEHICLE	9,523	8,677	15,000	15,000
01-41-5140	MAINT SERVICE - STREETS	1,318	0	0	2,000
01-41-5141	MAINT SERVICE - STORM SEWER	0	0	500	5,000
01-41-5160	MAINT SERVICE - SNOW REMOVAL	14,170	3,245	13,000	13,000
01-41-5250	TREE TRIMMING / REMOVAL	14,368	11,620	9,000	9,000
01-41-5320	ENGINEERING SERVICE	17,539	0	0	2,000
01-41-5350	INTERNET/E-MAIL SERVICES	0	0	0	0
01-41-5370	SOFTWARE/HARDWARE	0	0	1,000	1,000
01-41-5520	TELEPHONE	0	0	0	0
01-41-5610	DUES	0	0	300	300
01-41-5620	TRAVEL/TRAINING	237	0	1,500	1,500
01-41-5710	NATURAL GAS	2,735	1,143	3,500	3,500
01-41-5720	STREET LIGHTING	0	0	0	0
01-41-5721	STREET LIGHT MAINT	1,615	0	0	0
01-41-5722	MAINT - TRAFFIC LIGHTS		0	2,500	2,500
01-41-5740	REFUSE DISPOSAL/LANDFILL	0	0	250	250
01-41-5810	DRUG TESTING	264	0	400	400
01-41-5910	LIABILITY INSURANCE	0	5,500	0	0
01-41-5920	GENERAL INSURANCE	0	1,872	0	0
	<u>Commodities</u>				
01-41-6110	MAINT SUPPLIES - BUILDING	820	1,187	1,000	1,000
01-41-6120	MAINT SUPPLIES - EQUIPMENT	3,327	2,079	4,500	4,500
01-41-6130	MAINT SUPPLIES - VEHICLE	506	533	1,500	1,000
01-41-6140	MAINT SUPPLIES - STREETS	13,997	28,435	15,000	15,000
01-41-6141	MAINT SUPPLIES - STORM SEWER	8	3,357	1,500	1,500
01-41-6142	MAINT SUPPLIES - SAFETY EQUIP	627	587	1,000	1,000
01-41-6190	MAINT SUPPLIES - SIDEWALK	0	0	0	0
01-41-6510	OFFICE SUPPLIES	0	0	0	0

Street Department

01-41-6520	OPERATING SUPPLIES	1,656	1,784	2,000	2,000
01-41-6530	SMALL TOOLS	458	177	500	500
01-41-6550	AUTOMOTIVE FUEL/OIL	17,290	13,160	18,000	18,000
01-41-6590	UNIFORMS	1,095	1,010	1,250	1,250
01-41-6721	MAINT. SUPP. STREET LIGHTING	1,104	0	0	0
	Capital Outlays				
01-41-8620	SIDEWALK PROGRAM 50-50	0	0	2,500	3,500
01-41-8622	HANDI-CAP RAMPS	0	0	0	0
01-41-8826	GPS HANDHELD		0	0	0
01-41-8970	RADIOS	0	0	0	1,000
	Other			0	0
01-41-9280	MISCELLANIOUS EXPENSE	1,913	495	1,500	1,500
01-41-8400	TRANSFER TO PW VEHICLE FUN	0	0	0	0
	STORM SEWER PROJECTS		0	0	0
	TOTAL EXPENSES	212,533	238,990	272,700	291,475

Operating Budget	291,475
Capital Budget	
MFT (Fund 15)	118,000
Street Lighting Fund (Fund 3)	25,000
Streets (1% Sales Tax Fund)	275,750
Equipment (sweeper/dump - Fund 26)	57,000
	<u>767,225</u>

Grove Hill Cemetery

EXPENSES	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
Personnel					
01-42-4210	SALARIES - FULL TIME	72,240	65,210	85,000	80,000
01-42-4220	SALARIES - PART TIME	3,141	7,004	6,500	6,500
01-42-4230	SALARIES - OVERTIME	2,758	1,454	3,000	3,000
01-42-4240	SICK LEAVE EXCHANGE	595	381	7,000	1,000
01-42-4510	HEALTH INSURANCE	0	0	27,225	27,225
01-42-4520	LIFE INSURANCE	0	0	0	0
01-42-4540	WORKER'S COMPENSATION	0	1,487	0	0
01-42-4620	IMRF EMPLOYER EXPENSES	0	0	0	0
Professional Services					
01-42-5120	MAINT SERVICE - EQUIPMENT	5,802	2,400	5,000	5,000
01-42-5130	MAINT SERVICE - VEHICLES	2,471	4,044	4,000	4,000
01-42-5210	MAINT SERVICE - OTHER	0	0	0	0
01-42-5520	TELEPHONE	0	0	0	0
01-42-5710	UTILITIES - NICOR GAS	407	1,562	2,300	2,300
01-42-5760	UTILITIES - COM ED	0	0	0	0
01-42-5910	LIABILITY INSURANCE	0	1,180	0	0
01-42-5920	GENERAL INSURANCE	0	560	0	0
Commodities					
01-42-6110	MAINTENANCE SUPPLIES-BLDG	122	537	800	800
01-42-6120	MAINT SUPPLIES - EQUIPMENT	2,086	3,117	2,400	2,400
01-42-6130	MAINT SUPPLIES - VEHICLE	259	243	500	500
01-42-6142	MAINT SUPP - SAFETY EQUIPMENT		0	0	0
01-42-6200	MAINT SUPPLIES - GROUNDS	170	0	0	0
01-42-6210	MAINT SUPPLIES - OTHER	0	0	0	0
01-42-6510	OFFICE SUPPLIES	0	0	0	0
01-42-6520	OPERATING SUPPLIES	1,197	1,880	1,400	1,400
01-42-6550	AUTOMOTIVE FUEL/OIL	2,575	1,960	3,000	3,000
01-42-6590	UNIFORMS	500	445	500	500
01-42-6630	SMALL TOOLS	120	103	500	500
Capital Outlays					
01-42-8720	MOWERS		0	18,000	0
01-42-8722	GRAVE THAWER		0	0	0
01-42-8725	1 TON PICK UP W/ SALT SPREADER		0	0	0
01-42-8726	PUSH MOWER		0	0	0
01-42-8729	REPAIR ROOF & EVE	0	0	5,000	0
01-42-8730	WEED EATERS/BLOWERS	0	0	1,000	1,000
Other					
01-42-9230	RECORD DEEDS	155	248	400	400
01-42-9280	MISCELLANEOUS EXPENSE	132	65	0	0
01-42-9520	VEHICLE REPLACEMENT SET ASIDE	0	0	0	0
01-42-9993	Transfer to Memorial Park Fund	1,000	1,000	1,000	1,000
01-42-8400	TRANSFER TO PW VEHICLE FUN	0	0	0	0
TOTAL EXPENSES		95,732	94,880	174,525	140,525

Cemetery	
Operating Budget	140,525
Capital Budget (Fund 74)	5,000
	<small>roof repair</small>
	145,525

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
01-43-	5th and 6th Grade Sports				4,000
01-43-3742	COMMUNITY EVENTS	0	0	0	5,000
01-43-3743	FLAG FOOTBALL	0	0	7,000	4,500
01-43-3744	LITTLE LEAGUE (mybs)	0	0	0	3,500
01-43-3745	PARKS & REC FEES	26,924	27,215	25,000	17,000
01-43-3746	CONCESSIONS	26,530	33,880	28,000	40,000
01-43-3747	SPORTS COMPLEX BANNERS / ADV	400	5,070	1,000	1,000
01-43-3748	MISCELLANEOUS REVENUE	500	530	500	500
01-43-3749	FACILITY RENTALS	3,493	1,055	1,000	1,400
01-43-3810	INTEREST	0	0	0	0
01-43-3830	MEMORIAL DONATIONS	(4,151)		0	0
	TOTAL REVENUES	53,696	67,750	62,500	76,900
Expenses					
	<u>Personnel</u>				
01-43-4210	SALARIES - FULL TIME	68,864	69,901	74,000	74,000
01-43-4220	SALARIES - PART TIME	38,722	25,500	27,000	35,000
01-43-4230	SALARIES - OVERTIME	180	0	0	0
01-43-4240	SICK LEAVE EXCHANGE	0	160	0	0
01-43-4510	HEALTH INSURANCE	0	0	20,000	22,000
01-43-4520	LIFE INSURANCE	0	0	0	0
01-43-4550	TRAINING	170	35	0	0
01-43-4620	IMRF EMPLOYER EXPENSES	0	0	0	0
01-43-4230	SALARIES - OVERTIME	0	0	0	0
01-43-4540	WORKER'S COMPENSATION	0	1,925	0	0
	<u>Professional Services</u>				
01-43-5120	MAINT SERV - EQUIPMENT	4,437	5,746	4,500	8,000
01-43-5130	MAINT SERV - VEHICLE	1,345	2,026	2,000	2,000
01-43-5170	MAINT SERV - GROUNDS	7,848	7,048	8,000	8,000
01-43-5190	MAINT SERV - FLEET REPAIRS	0	0	0	0
01-43-5270	FRENCH CREEK RESTROOM RENTAL	2,075	1,595	2,000	2,000
01-43-5520	TELEPHONE	0	0	0	0
01-43-5710	UTILITIES	11,695	10,396	13,000	12,000
01-43-5711	HS GIRLS SOFTBALL CONCESSIONS	1,500	2,555	0	0
01-43-5800	USSSA TOURNAMENT ASSOC FEES	800	400	300	350
01-43-5910	LIABILITY INSURANCE	0	1,525	0	0
01-43-5920	GENERAL INSURANCE	0	2,338	0	0
	<u>Commodities</u>				
01-43-6110	MAINTENANCE SUPPLIES-BLDG	4,065	1,421	2,800	3,000
01-43-6520	OPERATING SUPPLIES	14,712	12,064	17,500	18,000
01-43-6538	CONCESSION SUPPLIES	18,732	19,855	18,500	21,500
	CONCESSION EQUIPMENT				1,000
01-43-6539	CONCESSIONS SALES TAX DUE	1,793	1,830	2,500	4,000
01-43-6540	UMPIRES	9,722	15,470	14,500	10,000
01-43-6541	LITTLE LEAGUE (mybs) umpires	0	0	3,190	3,500
01-43-6542	AWARDS (PARTICIPATION T-SHIRT, ETC)	2,893	2,300	2,000	2,000
01-43-6550	AUTOMOTIVE FUEL/OIL	3,119	3,930	6,000	4,000
01-43-6570	MAINTENANCE SUPPLIES FIELDS	5,299	4,709	5,500	5,500
	<u>Capital Outlays</u>				
01-43-8000	SPORTS COMPLEX EQUIPMENT	4,727	0	0	0
01-43-8832	SERIES 2008 PAYING AGENT FEE	0	0	0	0
01-43-8900	PARK INFRASTRUCTURE			4,500	1,000
	<u>Other Expenses</u>				
01-43-9280	MISCELLANEOUS EXPENSE	9,148	3,165	0	0
01-43-9282	MISC BANKING CHARGES	0	0	0	250
	COMMUNITY EVENTS				14,500
	TOTAL EXPENSES	211,847	195,894	227,790	251,600

kelly park bridge

Operating Budget		251,600
Capital Budget	J.D. 2032 d.s.	6,000
		257,600

*EXTRAVAGANZA, MOVIES IN THE PARK, NON-CONCESSION STAND REVENUE ETC

Economic Development

	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
	<u>Personnel</u>				
01-62-4210	SALARIES - FULL TIME	0	0	0	0
01-62-4230	SICK LEAVE EXCHANGE	0	0	0	0
01-62-4510	HEALTH, DENTAL, LIFE INSURANCE	0	0	0	0
01-62-4520	LIFE INSURANCE	0	0	0	0
01-62-4540	WORKER'S COMPENSATION	0	0	0	0
01-62-4620	IMRF EMPLOYER'S EXPENSE	0	0	0	0
	<u>Professional Services</u>				
01-62-5370	HARDWARE/SOFTWARE	0	0	0	0
01-62-5430	CONSULTING SERVICE	0	0	0	0
01-62-5520	TELEPHONE	0	0	0	0
01-62-5610	DUES	142	142	0	0
01-62-5620	TRAVEL/TRAINING	0	0	0	0
01-62-5650	PUBLICATIONS	0	0	0	0
01-62-5660	SALES TAX REBATE	0	0	0	0
01-62-5710	UTILITIES	0	172	0	0
	<u>Commodities</u>				
01-62-6510	OFFICE SUPPLIES	0	0	0	0
01-62-8910	ECONOMIC DEVELOP/HISTORIC PRES	0	0	0	0
	<u>Other</u>				
01-62-9151	BIKE RACK	363	0	0	0
01-62-9160	ECONOMIC DEVELOPMENT	18,817	10,020	0	0
01-62-9170	HISTORIC PRES/BLDG IMPROVEMENT	0	0	5,000	5,000
01-62-9171	HISTORIC PRESERVATION PROJECT	0	0	0	0
01-62-9172	HISTORIC PRES TRAVEL/TRAINING	0	0	250	250
01-62-9173	HISTORIC PRES PUBLICATION	0	0	0	0
01-62-9174	HISTORIC PRES DUES	0	0	0	0
01-62-9175	HISTORIC PRES PRINTING	0	0	0	0
01-62-9180	FARMERS MARKET EXPENSE	0	0	0	0
01-62-9181	MAPPING FAMILY & INFRSTR EXP	0	0	0	0
01-62-9190	PLANNING/ZONING BOARD	0	0	0	0
01-62-9201	AUTO DEALERSHIP RETENSION	0	0	0	0
01-62-9210	MADC CONTRIBUTION*	25,000	25,000	8,500	8,500
01-62-9280	MISCELLANEOUS EXPENSE	59,638	-3,465	0	0
	TOTAL EXPENSES	103,959	31,869	13,750	13,750

split w-s-g

Chamber Phone-Frontier
Chamber Gas-Nicor

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
02-00-3110	PROPERTY TAX	21,952	15,187	30,000	18,791
02-00-3810	INTEREST	4	2	0	3
	Total Revenue	21,956	15,189	30,000	18,794
EXPENSES					
02-00-5310	ACCOUNTING SERVICE/AUDIT	17,800	18,300	20,000	22,750
	Total Expenses	17,800	18,300	20,000	22,750
	<i>Beginning Balance</i>		4,156	1,045	8,515
	TOTAL REVENUE	21,956	15,189	30,000	18,794
	TOTAL EXPENSES	17,800	18,300	20,000	22,750
	SURPLUS / (DEFICIT)	4,156	(3,111)	10,000	(3,956)
	<i>Estimated Ending Cash Balance</i>	4,156	1,045	11,045	4,559

Street Lighting Fund

Revenue	Description	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
03-00-3110	PROPERTY TAX	22,905	26,700	26,844
03-00-3810	INTEREST	17		20
	Total Revenue	22,922	26,700	26,864
Expenses				
03-00-5720	STREET LIGHTING	21,607	22,500	22,500
03-00-5721	STREET LIGHT MAINTENANCE	1,315	2,500	2,500
	Total Expenses	22,922	25,000	25,000
	<i>Beginning Balance</i>	0	0	-
	TOTAL REVENUE	22,922	26,700	26,864
	TOTAL EXPENSES	22,922	25,000	25,000
	SURPLUS / (DEFICIT)	0	1,700	1,864
	<i>Ending Cash Balance</i>		<i>1,700</i>	<i>1,864</i>

Local 1% Sales Tax

Revenue	Description	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	
04-00-3450	Receipts	132,050	210,000	216,000.00	
04-00-3810	Interest	55	100	100.00	
	Total Revenue	132,105	210,100	216,100.00	
	Expenses				
04-00-5140	Maintenance - Street	0	0	0.00	
04-00-5320	Engineering - Street	2,681	20,000	19,100.00	Const engineering
04-00-6140	Supplies - Street	0	0	0.00	
04-00-8610	Street Improvement Construction	0	245,000	219,681.42	Winfield St Construction
				21,968.14	10% Construction Contingency
04-00-8611	Parking Lot Sealing	0	15,000	15,000.00	
	Total Expenses	2,681	280,000	275,749.56	
	<i>Beginning Balance</i>	0	129,424	100,000.00	est.
	TOTAL REVENUE	132,105	210,100	216,000.00	
	TOTAL EXPENSES	2,681	280,000	275,749.56	
	SURPLUS / (DEFICIT)	129,424	(69,900)	(59,749.56)	
	<i>Ending Cash Balance</i>	129,424	59,524	40,250.44	

FY17 17,500/mo avg
 FY18 18,000/mo avg

Community Landscaping Fund

Revenue	Description	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
05-	Receipts		0	0
05-00-3810	Interest	18	10	20
	Total Revenue	18	10	20
Expenses				
05-00-8200	Trees/Shrubs	5,082	2,500	2,000
	Total Expenses	5,082	2,500	2,000
	<i>Beginning Balance</i>	25,000	19,936	17,380
	TOTAL REVENUE	18	10	20
	TOTAL EXPENSES	5,082	2,500	2,000
	SURPLUS / (DEFICIT)	(5,064)	(2,490)	(1,980)
	<i>Ending Cash Balance</i>	19,936	17,446	15,400

Vet's Memorial landscaping

Fire Protection

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY16 Actual	FY 2017 BUDGET	FY 2017 BUDGET
12-00-3110	PROPERTY TAX LEVY	59,883	65,778	65,000	62,000
12-00-3120	FOREIGN FIRE INSURANCE TAX	9,081	8,979	9,200	9,000
12-00-3810	INTEREST	0	0	0	
12-00-3840	INTEREST ON HELD PROPERTY TAX	0	0	0	
	TOTAL REVENUE	68,964	74,757	74,200	71,000
EXPENSES	DESCRIPTION				
12-00-5460	PROPERTY TAX DISTRIBUTION	59,883	65,778	65,000	62,000
12-00-5480	FOREIGN FIRE INSURANCE TAX	0	18,060	9,200	9,000
	TOTAL EXPENSES	59,883	83,838	74,200	71,000
	<i>Beginning Balance</i>		9,081	0	0
	TOTAL REVENUE	68,964	74,757	74,200	71,000
	TOTAL EXPENSES	59,883	83,838	74,200	71,000
	SURPLUS / (DEFICIT)	9,081	-9,081	0	0
	<i>Ending Cash Balance</i>	9,081	0	0	0

Refuse Disposal Fund

Revenue	Description	FY 2017 BUDGET	FY 2018 BUDGET
14-14-3600	USER FEES	245,000	257,280
14-14-3810	INTEREST	0	8
14-14-3620	RECYCLE BINS	450	450
14-14-3530	SANITATION PENALTIES	2,800	2,800
14-14-3635	STICKER SALES	0	65
	Total Revenue	248,250	260,603
Expenses			
	<u>Personnel</u>		
	<u>Professional Services</u>		
14-14-5730	CONTRACTUAL WASTE HAULER	228,000	219,648
	<u>Commodities</u>		
14-00-5510	POSTAGE	2,000	2,000
14-00-5735	RECYCLE BINS	450	450
	<u>Transfers</u>		
14-14-9990	TRANSFER TO GENERAL FUND	17,000	25,000
	Total Expenses	247,450	247,098
	<i>Beginning Balance</i>	0	
	TOTAL REVENUE	248,250	260,603
	TOTAL EXPENSES	247,450	247,098
	SURPLUS / (DEFICIT)	800	13,505
	<i>Ending Cash Balance</i>	800	13,505

fy17	fy18
\$13.10	\$13.40
\$11.14	\$11.44

1600 monthly accts

Motor Fuel Tax

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
15-00-3430	MFT ALLOTMENT	139,240	107,334	99,674	107,841
15-00-3440	GRADE CROSSING	0	0	0	0
15-00-3810	INTEREST	378	227	400	400
15-00-3881	TRANSFER FROM GENERAL FUND	0	0	0	0
	TOTAL REVENUE	139,618	107,561	100,074	108,241
EXPENSES					
15-00-5260	SALT	22,493	23,569	28,000	28,000
15-00-5320	ENGINEERING SERVICE	0	28,661	0	0
15-00-5720	STREET LIGHTING	46,283	22,864	27,000	27,000
	<u>Capital Outlay</u>				
15-15-8661	STREET SIGNS		0	10,000	0
15-00-8279	MEADOWBROOK DR PROJECT CONST	60,685	0	0	0
15-00-8280	MEADOWBROOK DR PROJECT ENG	14,922	0	0	0
15-00-8611	BLACKTOPPING / STREET MAINT	44,631	0	0	0
15-00-8652	STREET IMPROVEMENTS	0	158,515	8,000	8,000
15-00-8653	SEAL COATING	0	43,321	45,000	45,000
15-00-8654	LOCAL SHARE OF RT 78 BIKE PATH	0	2,637	0	0
15-00-	CRACK SEALING			10,000	10,000
	TOTAL EXPENSES	189,015	279,567	128,000	118,000
	<i>Beginning Balance</i>	313,397	264,000	91,994	100,000
	TOTAL REVENUE	139,618	107,561	100,074	108,241
	TOTAL EXPENSES	189,015	279,567	128,000	118,000
	SURPLUS / (DEFICIT)	(\$49,397)	(\$172,006)	(\$27,926)	(\$9,759)
	<i>Ending Cash Balance</i>	264,000	91,994	64,068	90,241

D.O.T RESOLUTIONS

Illinois Municipal Retirement Fund (IMRF)

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
16-00-3110	PROPERTY TAX	109,761	111,290	40,000	72,479
16-16-3420	31.5% OF PPRT			16,380	16,380
16-00-3810	INTEREST	287	261	300	200
			61		
	TOTAL REVENUE	110,048	111,612	56,680	89,059
EXPENSES					
16-00-4620	RETIREMENT CONTRIBUTION	103,135	106,882	125,000	125,000
	TOTAL EXPENSES	103,135	106,882	125,000	125,000
	<i>Beginning Balance</i>		166,501	171,231	90,000
	TOTAL REVENUE	110,048	111,612	56,680	89,059
	TOTAL EXPENSES	103,135	106,882	125,000	125,000
	SURPLUS / (DEFICIT)	6,914	4,730	(68,320)	(35,941)
	<i>Ending Cash Balance</i>	166,501	171,231	102,911	54,059

Federal Insurance Contributions Act (FICA)

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
17-00-3110	PROPERTY TAX	84,797	85,995	45,000	70,331
17-00-3810	INTEREST	146	178	75	115
	TOTAL REVENUES	84,943	86,173	45,075	70,446
EXPENSES					
17-00-4610	SOCIAL SECURITY CONTRIBUTION	64,575	70,605	75,000	75,000
17-00-9990	TRANSFER OUT	0	0	0	
	TOTAL EXPENSES	64,575	70,605	75,000	75,000
	<i>Beginning Balance</i>		104,898	120,466	85,000
	TOTAL REVENUE	84,943	86,173	45,075	70,446
	TOTAL EXPENSES	64,575	70,605	75,000	75,000
	SURPLUS / (DEFICIT)	20,368	15,568	(29,925)	(4,554)
	<i>Ending Cash Balance</i>	104,898	120,466	90,541	80,446

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
	<u>Taxes</u>				
18-00-3110	PROPERTY TAX - LIBRARY	82,563	74,691	79,740	80,532
18-00-3111	PROPERTY TAX - LIBRARY BUILDING	0	9,959	10,630	10,738
18-18-3420	19.38% PERSONAL PROPERTY REPLACEMENT TAX	0	0	10,778	10,078
18-00-3780	MISCELLANEOUS FEES	66,291	68,545	0	70,000
18-00-3810	INTEREST	0		300	
				0	
	TOTAL REVENUE	148,854	153,195	101,448	171,348
EXPENSES					
18-00-4210	SALARIES - LIBRARIAN	0	0	0	70,000
18-00-4220	SALARIES - PART TIME	66,081	66,308	0	
18-00-4620	HMRF EMPLOYER EXPENSE	0		0	
18-00-5460	PROPERTY TAX DISTRIBUTION	82,563	84,650	0	91,270
18-00-5471	PPRT DISTRIBUTION				10,078
18-00-9280	MISCELLANEOUS EXPENSE				
18-00-9990	INTERFUND OPERATING TRANSFERS				
18-00-9998	DUE FROM/TO OTHER FUNDS		2,237		
	TOTAL EXPENSES	148,644	153,195	0	171,348
	TOTAL REVENUE	153,150	153,195	101,448	171,348
	TOTAL EXPENSES	153,150	153,195	0	171,348
	SURPLUS / (DEFICIT)	0	0	101,448	0

Drug Traffic Prevention

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
20-00-3510	COURT FINES	0	113	150	150
20-00-3810	INTEREST	2	1	2	2
20-00-3830	CONTRIBUTIONS	0	0	0	0
	TOTAL REVENUE	2	114	152	152
EXPENSES					
20-00-5623	ICC TOBACCO COMPLIANCE	0	0	0	0
20-00-9140	DARE PROGRAM	573	58	400	0
20-00-9280	MISCELLANEOUS			0	250
	TOTAL EXPENSES	573	58	400	250
	<i>Beginning Balance</i>		744	800	400
	TOTAL REVENUE	2	114	152	152
	TOTAL EXPENSES	573	58	400	250
	SURPLUS / (DEFICIT)	(571)	56	(248)	(98)
	<i>Ending Cash Balance</i>	744	800	552	302

Police Vehicle Fund

Revenue	DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018
24-00-3446	POLICE GRANT	0	0	0	-
24-00-3810	INTEREST	30	10	15	15
24-00-3900	POLICE VEHICLE INCOME-FINES	171	460	100	
24-00-3901	VEHICLE DISPOSAL	0	1,300	0	
24-00-3902	VEHICLE REPLACEMENT (trnsfr from 2016 fund)	8,448	8,448	8,448	35,000
	TOTAL REVENUES	8,649	10,218	8,563	35,015
Expense					
24-00-5120	MAINTENANCE-EQUIPMENT	0	222	0	
24-00-5130	MAINTENANCE-VEHICLE	0	0	3,000	
24-00-8400	POLICE VEHICLE	8,447	23,537	8,448	11,224 *
24-00-8.....	CAPITAL EQUIPMENT	0	0	0	20,000
	RMS Software				
	Speed Trailer				
24-00-9280	MISC EXPENSE	840	5,195	0	-
	TOTAL EXPENSES	9,287	28,954	11,448	31,224
	<i>Beginning Cash Balance</i>	<i>19,580</i>	<i>18,942</i>	<i>206</i>	<i>350</i>
	TOTAL REVENUE	8,649	10,218	8,563	35,015
	TOTAL EXPENSES	9,287	28,954	11,448	31,224
	SURPLUS / (DEFICIT)	(639)	(18,736)	(2,885)	3,791
	<i>Ending Fund Balance</i>	<i>18,941</i>	<i>206</i>	<i>(2,679)</i>	<i>4,141</i>

* 4,224 final 2013 Charger
7,000 annual 2017 Charger

Revolving Loan Fund

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
35-00-3810	INTEREST	297	129	75	100
35-00-3811	INTEREST- ALTRONIC	0	0	0	0
35-00-3812	INTEREST - CLIMCO	0	0	0	0
35-00-3813	INTEREST - SCHULER MOTORS	0	0	0	0
35-00-3814	INTEREST - TRUE VALUE	1,016	984	853	720
35-00-3815	INTEREST - COZZIE	2,062	1,861	1,653	1,439
35-00-3816	INTEREST - RESTHAVE	8,252	7,465	6,615	5,759
35-00-3817	INTEREST - YAKLICH	1,072	967	859	748
**	INTEREST - HAPPY JOE'S				2,912
35-00-3971	ALTRONIC PRINCIPAL PAYMENT			0	0
35-00-3972	CLIMCO PRINCIPAL PAYMENT			0	0
35-00-3973	SCHULER MOTORS PRINCIPAL PAYMENT	0	0	0	0
35-00-3974	TRUE VALUE PRINCIPAL PAYMENT	4,201	4,232	4,363	4,496
35-00-3975	COZZIE PRINCIPAL PAYMENT	6,628	6,830	7,038	7,252
35-00-3976	RESTHAVE PRINCIPAL PAYMENT	26,510	27,297	28,147	29,003
35-00-3977	YAKLICH PRINCIPAL PAYMENT	3,447	3,552	3,660	3,771
**	HAPPY JOE'S PRINCIPAL PAYMENT				3,743
	TOTAL REVENUE	53,484	53,317	53,263	59,943
EXPENSES					
35-00-1265	COZZIE LOAN	0		0	
35-00-1266	RESTHAVE LOAN	0		0	
35-00-1267	YAKLICH LOAN	0		0	
35-00-9290	ADMINISTRATION	0	487	0	1,000
35-00-9300	GRANTS	0		0	
	TOTAL EXPENSES	0	487	0	1,000
	<i>Beginning Cash Balance</i>		230,645	283,475	330,000
	TOTAL REVENUE	53,484	53,317	53,263	59,943
	TOTAL EXPENSES	0	487	0	1,000
	SURPLUS / DEFICIT	53,484	52,830	53,263	58,943
	<i>Ending Cash Balance</i>	230,645	283,475	336,738	388,943

Veteran's Memorial Park Fund

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
37-00-3810	INTEREST	\$29	\$6	\$0	\$0
37-00-3830	DONATIONS	\$0	\$2,500	\$0	\$0
37-00-3860	BRICK PAVERS	\$100	\$100	\$0	\$100
37-00-3991	TRANSFER FROM CEMETERY FUND	\$1,000	\$1,000	\$1,000	\$1,000
	TOTAL REVENUES	\$1,129	\$3,606	\$1,000	\$1,100
EXPENSES	DESCRIPTION				
37-00-8961	MEMORIAL PARK EXPENSES	\$700	\$0	\$1,000	\$6,000
	TOTAL EXPENSES	\$700	\$0	\$1,000	\$6,000
	<i>Beginning Cash Balance</i>		\$2,006	\$5,612	\$6,286
	TOTAL REVENUE	\$1,129	\$3,606	\$1,000	\$1,100
	TOTAL EXPENSES	\$700	\$0	\$1,000	\$6,000
	SURPLUS / DEFICIT	\$429	\$3,606	\$0	(\$4,900)
	<i>Ending Cash Balance</i>	\$2,006	\$5,612	\$5,612	\$1,386

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
46-00-3130	UTILITY TAX	0	169,745	0	0
46-46-3131	NICOR GAS UTILITY TAX	64,003		50,000	56,000
46-46-3132	COMED ELECTRIC UTILITY TAX	129,534		125,000	123,000
46-00-3150	TELECOMMUNICATIONS TAX (excise tax)	101,067	28,512	88,000	100,000
46-00-3400	PROCEEDS	0		0	0
46-00-3810	INTEREST	127	71	25	75
46-00-	BUILD AMERICA BONDS INTEREST REBATE	0		15,081	
	Transfer				
46-00-3990	TRANSFER IN	85,985		0	0
	TOTAL REVENUES	380,716	198,328	278,106	279,075
EXPENSES					
46-00-8830	2016 GO BONDS INTEREST	58,106	45,400	41,706	40,790
46-00-8831	2016 GO BONDS PRINCIPAL	130,000	135,000	150,000	0
46-00-8832	2008 GO BONDS AGENT FEE	2,105	2,120	1,500	2,500
46-00-6600	COST OF ISSUANCE	0		0	0
46-00-8833	2010 INTEREST PAYMENT	32,207	38,785	43,089	43,070
46-00-8834	2010 PRINCIPAL PAYEMENT (1M)	40,000	40,000	40,000	40,000
	TOTAL DEBT SERVICE	262,418	261,305	276,295	126,360
	Transfer				
46-00-9990	TRANSFER OUT TO POLICE VEHICLE FUND	0	50,000	0	35,000
	TRANSFER OUT TO PUBLIC WORKS/REC VEHICLE FUND				75,000
	OTHER				0
	TOTAL EXPENSES	262,418	311,305	276,295	236,360
	<i>Beginning Cash Balance</i>	n/a	136,996	24,019	131,321
	TOTAL REVENUE	380,716	198,328	278,106	279,075
	TOTAL EXPENSES	262,418	311,305	276,295	236,360
	SURPLUS / DEFICIT	118,298	(112,977)	1,811	42,715
	<i>Ending Cash Balance</i>	136,996	24,019	25,830	174,036

Fund Guiding Principles

- * Fund Surplus used to meet General Fund capital building, vehicle, and equipment needs
- * Maintain \$100,000 Minimum Balance

(2008&2010 refinanced as 2016 Series)

(fy18 last year of 2010 Series)

Revenue	DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018
		ACTUAL	ACTUAL	BUDGET	BUDGET
51-80-3400	BOND PROCEEDS	284,114	0	0	0
51-80-3530	PENALTIES	9,118	10,653	10,000	10,000
51-80-3540	DISCONNECT NOTICE	0		0	0
51-80-3610	WATER USE	688,132	851,257	845,000	845,000
51-80-3611	MIN WATER BILL	0		0	0
51-80-3612	WATER DEBT SERVICE	0		0	0
51-80-3650	WATER TAP-ON FEES	500		500	0
51-80-3670	DCEO I&I REMEDIATION PROG GRANT	0		0	0
51-80-3810	INTEREST	258	452	250	400
51-80-3890	MISCELLANEOUS INCOME	(13)		0	0
51-80-9993	BOND PROCEEDS FROM IEPA LOAN	0		0	0
	TOTAL REVENUES	982,110	862,362	855,750	855,400
Expense					
51-80-3989	1 TIME TRANSFER-SERIES2008 A	0		0	0
	Personnel				
51-80-4210	SALARIES - FULL TIME	190,591	201,851	214,100	160,000
51-80-4220	SALARIES - PART TIME	14,538	2,100	10,000	8,000
51-80-4230	SALARIES - OVERTIME	15,059	11,394	10,000	10,000
51-80-4240	SICK LEAVE EXCHANGE	2,233	6,342	2,500	1,500
51-80-4510	HEALTH, DENTAL LIFE INSURANCE	30,617	39,902	40,000	35,000
51-80-4520	LIFE INSURANCE	0	0	0	0
51-80-4540	WORKER'S COMPENSATION	10,921	1,720	8,000	1,500
51-80-4610	SOCIAL SECURITY CONTRIBUTION	12,153	15,517	15,000	15,000
51-80-4620	RETIREMENT CONTRIBUTION	30,304	29,684	34,000	34,000
51-80-4720	AUTOMOBILE ALLOWANCE	0	0	1,000	1,000
	Professional Services				
51-80-5110	MAINT SERVICE - BUILDING	272	0	0	1,000
51-80-5120	MAINT SERVICE - EQUIPMENT	6,077	9,641	0	6,000
51-80-5130	MAINT SERVICE - VEHICLE	1,803	7,913	0	4,000
51-80-5150	MAINT SERVICE - UTILITY SYSTEM	140,436	15,938	20,000	20,000
51-80-5310	ACCOUNTING SERVICE/AUDIT	0	0	0	0
51-80-5320	ENGINEERING SERVICE	8,516	4,921	10,000	10,000
51-80-5330	LEGAL SERVICES	1,642	597	5,000	3,000
51-80-5350	INTERNET/E-MAIL SERVICES	1,068	0	0	0
51-80-5370	SOFTWARE/HARDWARE	1,635	3,892	19,000	5,000
51-80-5390	COPIER SERVICE	0	0	0	0
51-80-5392	COMPUTER SYSTEM MAINT & REPAIR	4,560	8,579	12,000	12,000
51-80-5420	LAB FEES	5,505	3,254	5,000	5,000
51-80-5510	POSTAGE	2,877	2,699	3,000	3,000
51-80-5520	TELEPHONE	5,222	7,325	5,500	6,000
51-80-5540	PRINTING	670	478	2,000	1,500
51-80-5610	DUES	440	913	1,000	1,000
51-80-5620	TRAVEL/TRAINING	776	2,050	3,000	3,000
51-80-5710	UTILITIES - NICOR GAS	2,065	253	2,100	2,100
51-80-5760	UTILITIES - COM ED	32,046	34,680	40,000	40,000

51-80-5790	JULIE	884	942	900	900
51-80-5810	DRUG TESTING	132	0	250	250
51-80-5910	LIABILITY INSURANCE	9,841	955	6,000	1,000
51-80-5920	GENERAL INSURANCE	9,826	3,960	8,000	4,000
51-80-5940	TOWER CATHODE PROTECTION	0	0	10,000	0
51-80-5950	CROSS CONN CONTROL INSP	0	0	0	0
51-80-5	ECONOMIC DEVELOPMENT	0	0	8,250	8,250
	Commodities				
51-80-6110	MAINT SUPPLIES - BUILDING	206	50	500	500
51-80-6120	MAINT SUPPLIES - EQUIPMENT	20,981	15,969	15,000	15,000
51-80-6130	MAINT SUPPLIES - VEHICLE	147	13	2,000	1,000
51-80-6142	MAINTENANCE SUPP SAFETY EQUIP	1,139	387	1,500	1,500
51-80-6150	MAINT SUPPLIES - UTILITY SYSTE	108,821	35,966	25,000	25,000
51-80-6510	OFFICE SUPPLIES	139	143	500	500
51-80-6520	OPERATING SUPPLIES	2,690	2,574	3,000	3,000
51-80-6530	SMALL TOOLS	573	51	1,000	1,000
51-80-6540	LAB SUPPLIES	506	1,033	900	1,000
51-80-6550	AUTOMOTIVE FUEL/OIL	6,254	4,760	7,000	7,000
51-80-6560	CHEMICALS	22,740	14,490	19,000	19,000
51-80-6590	UNIFORMS	500	525	500	500
51-80-6600	MAPPING	0	0	0	0
	Outlays				
51-80-8140	AERIAL MAPPING	0	0	0	0
51-80-8240	REPLACE WATER PLANT PIPING		0	0	0
51-80-8340	SOFTWARE/HARDWARE		0	0	6,000 *
51-80-8520	METER TESTING/REPLACEMENT	31,977	31,175	30,000	30,000
51-80-8582	WELL EVALUATION		0	0	0
51-80-8583	WELL NO 4 - CONTROL BUILDING		0	0	0
51-80-8584	WATER MAIN IMPROVEMENTS		0	0	0
51-80-8588	WELL NO 5 - ENG/LEGAL	586	0	0	0
51-80-8817	HYDRANT REPL. PROGRAM	0	16,608	30,000	30,000
51-80-8818	HYDRA-TURN VALVE OPENER		0	0	0
51-80-8819	WELL REPLMT STARTER/COILS		0	0	0
51-80-8820	COMPUTER		0	0	0
51-80-8821	GIS UTILITY MAPPING		0	0	0
51-80-8825	WATER SYSTEM LEAK SURVEY	0	3,800	3,800	4,000
51-80-8826	GPS HANDHELD		0	0	0
51-80-8827	WATER/SWER RATE ANALYSIS		0	0	0
51-80-8830	PWSLP INT PAYMENT-WELL & HOUSE	34,205	42,952	40,700	38,433
51-80-8831	PWSLP PRINCIPAL - WELL & HOUSE	134,230	179,115	182,000	183,636
51-80-8860	LEAK DETECTOR		0	0	0
51-80-8910	WATER TOWER PAINTING		0	0	0
51-80-8911	SCADA SYSTEM		0	0	0
51-80-8913	WELL NO 4 REHAB	6,500	0	0	0
51-80-8914	WELL NO 4 - ENG/LEGAL	0	0	0	0
51-80-8917	REHAB WELL 3 PUMPING EQUIPMENT	0	0	0	0
51-80-8918	PULL 4 / INSTALL 3 PUMP EQUIP	0	0	0	0

Water Fund

51-80-8929	BOARING MACHINE		0	0	0
51-80-8971	QUICK COUPLER FORKS		0	0	0
51-80-8992	PUBLIC WORKS BUILDING	0	25,000	50,000	0
51-80-8998	UPGRADE METER READING PROGRAM		0	0	0
51-80-8999	TWO METER READING HANDHELDS		0	0	0
	Other				
51-80-9280	MISCELLANEOUS EXPENSE	918	5,783	3,000	3,000
51-80-9282	MISCELLANEOUS BANKING CHARGES	2,396	3,551	0	3,000
51-80-9510	DEPRECIATION	0	0	0	0
51-80-9520	VEHICLE REPLACEMENT SET ASIDE	5,000	0	0	0
51-80-9901	AIR COMPRESSOR	0	0	0	0
51-80-9902	REPAIR SPARE PUMP	0	13,975	0	0
51-80-9990	TRANSFER OUT	0	0	0	0
51-80-9991	TRANSFER TO SELF INSURANCE	5,755	6,457	0	0
51-80-9994	TRANSFER TO WA/WW VEHICLE FUN	0	5,000	5,000	5,000
	TOTAL WATER EXPENSES	928,970	826,877	916,000	781,069
	<i>Beginning Cash Balance</i>		264,607	150,000	375,000
	TOTAL REVENUE	982,110	862,362	855,750	855,400
	TOTAL EXPENSES	928,970	826,877	916,000	781,069
	SURPLUS / DEFICIT	53,140	35,485	(60,250)	74,331
	<i>Ending Cash Balance</i>	259,104	300,092	89,750	449,331

misc exp: everbridge

*portion of phone system

Revenue	DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018
		ACTUAL	ACTUAL	BUDGET	BUDGET
51-81-3530	PENALTIES	12,869	15,386	16,000	16,000
51-81-3620	SEWER USE	940,083	1,135,790	1,100,000	1,100,000
51-81-3660	SEWER CONNECTION FEES	258	150	250	200
51-80-3621	MIN SEWER BILL	0	0	0	0
51-80-3622	SEWER DEBT SERVICE	0	0	0	0
51-80-3630	UTILITY SURCHARGE	0	0	0	0
51-80-3640	LEACHATE CHARGES	0	24,286	7,000	20,000
51-81-3810	INTEREST	0	452	350	350
51-81-3890	MISCELLANEOUS INCOME	867,896	83,823	0	0
**	IEPA WASTEWATER PLNT REIMBURSE	0	0	0	0
	TOTAL REVENUES	1,821,105	1,259,887	1,123,600	1,136,550
Expenses					
	Personnel				
51-81-4210	SALARIES - FULL TIME	164,993	163,207	166,000	173,000
51-81-4220	SALARIES - PART TIME	0	5,728	7,000	7,000
51-81-4230	SALARIES - OVERTIME	8,385	8,726	10,000	7,000
51-81-4240	SICK LEAVE EXCHANGE	1,947	1,007	2,100	1,000
51-81-4510	HEALTH, DENTAL, LIFE INSURANCE	30,617	39,501	45,000	45,000
51-81-4520	LIFE INSURANCE		360		0
51-81-4540	WORKER'S COMPENSATION	10,921	2,589	9,000	3,200
51-81-4610	SOCIAL SECURITY CONTRIBUTION	11,148	11,778	12,000	13,000
51-81-4620	RETIREMENT CONTRIBUTION	25,576	23,392	27,500	27,500
51-81-4720	AUTOMOBILE ALLOWANCE	0	0	1,000	1,000
	Professional Services				
51-81-5110	MAINT SERVICE - BUILDING	1,891	462	1,500	1,000
51-81-5120	MAINT SERVICE - EQUIPMENT	4,802	809	10,000	10,000
51-81-5130	MAINT SERVICE - VEHICLE	2,335	1,678	5,000	5,000
51-81-5150	MAINT SERVICE - UTILITY SYSTEM	1,163	0	5,000	5,000
51-81-5310	ACCOUNTING SERVICE	0	0	0	0
51-81-5320	ENGINEERING SERVICE	803	0	5,000	5,000
51-81-5330	LEGAL SERVICES	6,968	9,708	7,000	7,000
51-81-5350	INTERNET/E-MAIL SERVICES	0	0	0	0
51-81-5370	SOFTWARE SUPPORT	1,635	915	4,500	3,000
51-81-5392	COMPUTER SYSTEM MAINT & REPAIR	4,238	8,579	11,500	15,000
51-81-5420	LAB FEES	509	0	2,000	2,000
51-81-5510	POSTAGE	2,677	2,689	3,500	4,000
51-81-5520	TELEPHONE	4,861	3,342	5,000	4,000
51-81-5540	PRINTING	670	1,098	2,500	2,500
51-81-5610	DUES	279	281	500	500
51-81-5620	TRAVEL/TRAINING	1,055	1,497	2,500	1,500
51-81-5710	UTILITIES - NICOR GAS	1,813	806	2,000	2,000
51-81-5740	REFUSE DISPOSAL / LANDFILL	72	0	900	900
51-81-5750	SLUDGE DISPOSAL	24,734	12,662	25,000	10,000
51-81-5760	UTILITIES - COM ED	23,783	24,503	26,500	26,000
51-81-5790	JULIE	884	942	1,000	1,000
51-81-5810	DRUG TESTING	66	882	900	900
51-81-5830	QUARRY LEASE	0	0	0	0
51-81-5840	IEPA PERMIT PAYMENT	10,000	17,500	17,500	17,500
51-81-5910	LIABILITY INSURANCE	10,134	1,439	6,000	2,000

trnsfr to 77

51-81-5920	GENERAL INSURANCE	11,964	5,695	8,000	7,500	
	Commodities					
51-81-6110	MAINT SUPPLIES - BUILDING	162	53	1,500	1,500	
51-81-6120	MAINT SUPPLIES - EQUIPMENT	10,326	13,817	15,000	15,000	
51-81-6130	MAINT SUPPLIES - VEHICLE	71	258	5,000	1,500	
51-81-6142	MAINT. SUPP. - SAFETY EQUIPMEN	1,565	664	1,500	1,500	
51-81-6150	MAINT SUPPLIES - UTILITY SYSTE	3,520	6,870	10,000	10,000	
51-81-6510	OFFICE SUPPLIES	92	223	200	300	
51-81-6520	OPERATING SUPPLIES	1,885	928	3,000	3,000	
51-81-6530	SMALL TOOLS	294	818	500	1,000	
51-81-6540	LAB SUPPLIES	0	13	150	500	
51-81-6550	AUTOMOTIVE FUEL/OIL	5,518	4,200	6,000	4,500	
51-81-6560	CHEMICALS	2,576	2,091	2,625	1,000	
51-81-6590	UNIFORMS	250	515	500	500	
	Capital Outlays					
51-81-8351	SEWER PLANT REPAIRS	0	0	0	0	
51-81-8520	METER TESTING/REPLACEMENT	27,884	31,066	30,000	30,000	
51-81-8584	WWTP CONSTRUCTION ENGINEERING	0	0	0	0	
51-81-8586	WASTE WATER PLNT ENG/LEGAL	1,203,094	2,250	0	0	
51-81-8587	WASTE WATER PLANT CONSTRUCTION	0	0	0	0	
51-81-8588	VAC-CON SEWER MACHINE	0	0	0	0	
51-81-8781	LAB EQUIPMENT	0	0	50,000	40,000	
51-81-8900	REPLC FLOATS @5 LIFT STATIONS	0	0	0	100,000	*
51-81-8992	PUBLIC WORKS BUILDING	50,000	25,000	50,000	0	
					6,000	**
	Other					
51-81-9210	ECONOMIC DEVELOPMENT			8,250	8,250	
51-81-9280	MISCELLANEOUS EXPENSE	24,896	7,690	5,000	5,000	
51-81-9282	MISCELLANEOUS BANKING CHARGES	2,396	3,551	0	0	
51-81-9510	DEPRECIATION	0	0	0	0	
51-81-9520	VEHICLE REPLACEMENT SET ASIDE	5,000	0	0	0	
51-81-9990	TRANSFER OUT	0	0	0	440,000	***
51-81-9991	TRANSFER TO SELF INSURED FUND	5,755	6,457	0	0	
51-81-9992	1 TIME LOAN TO GEN FUND	0	0	0	0	
51-81-9993	TRANSFER TO GENERAL OPER EXPEN	0	0	0	0	
51-81-9994	I&I REMEDIATION PROGRAM	38,437	5,732	105,000	50,000	
51-81-9995	TRANSFER TO WA/WW VEHICLE FUND		5,000	5,000	5,000	
	TRANSFER TO TREATMENT PLANT		365,861		0	
	TOTAL SEWER EXPENSES	1,754,644	834,832	732,125	1,135,550	
	<i>Beginning Cash Balance est</i>		822,045	750,000	1,300,000	
	TOTAL REVENUE	1,821,105	1,259,887	1,123,600	1,136,550	
	TOTAL EXPENSES	1,754,644	834,832	732,125	1,135,550	
	SURPLUS / DEFICIT	66,461	425,055	391,475	1,000	
	<i>Ending Cash Balance est</i>	317,344	1,247,100	1,141,475	1,301,000	

* N Jackson lift station rebuild

** phone system

*** 880000 next fiscal yr

Water/Sewer Vehicle Replacement Fund

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
52-00-3810	INTEREST	50	82	40	50
52-00-3890	MISCELLANEOUS REVENUE		37,500		0
52-00-3900	INC FROM W& S FUND	10,000	10,000	10,000	10,000
	TOTAL REVENUES	10,050	47,582	10,040	10,050
EXPENSES					
52-00-8950	VEHICLE REPLACEMENT	0	17,274	0	
	<u>DEBT SERVICE</u>				
	2017 WATER DEPT PICK-UP				60,000
	WWTP TRACTOR				7,000
	TOTAL EXPENSES	0	17,274	0	67,000
	<i>Beginning Cash Balance</i>		40,082	70,390	80,442
	TOTAL REVENUE	10,050	47,582	10,040	10,050
	TOTAL EXPENSES	0	17,274	0	67,000
	SURPLUS / DEFICIT	10,050	30,308	10,040	(56,950)
	<i>Ending Cash Balance</i>	40,082	70,390	80,430	23,492

d.s. 7yr

Water/Sewer/Public Works Building Fund

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
53-00-3810	INTEREST	186	326	200	300
53-00-3900	INCOME FROM W&S FUND	50,000	50,000	100,000	0
	TOTAL REVENUES	50,186	50,326	100,200	300
EXPENSES					
53-00-8350	PW BUILDING		162		0
53-53-8250	Design Engineering			10,000	0
	TOTAL EXPENSES		162	10,000	0
	Beginning Cash Balance	100,113	150,299	200,463	300,594
	TOTAL REVENUE	50,186	50,326	100,200	300
	TOTAL EXPENSES	0	162	10,000	0
	SURPLUS / DEFICIT	50,186	50,164	90,200	300
	Ending Cash Balance	150,299	200,463	290,663	300,894

Grove Hill Cemetery Perpetual Care Fund

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
74-00-3810	INTEREST	12	1,513	1,000	1,000
74-00-3960	PERPETUAL CARE	0	0	1,000	1,000
	TOTAL REVENUES	12	1,513	2,000	2,000
EXPENSES					
74-00-6520	OPERATING SUPPLIES	0	0	0	0
	CEMETERY BUILDING				5,000
					roof
74-00-9240	TRUSTEE PAYMENT (perpetual care amount)	(1,454)	0	1,000	1,000
74-00-9990	TRANSFER TO THE GENERAL FUND	0	8,000	0	0
	TOTAL EXPENSES	(1,454)	8,000	1,000	6,000
	<i>Beginning Cash Balance</i>		13,770	7,283	9,918
	TOTAL REVENUE	12	1,513	2,000	2,000
	TOTAL EXPENSES	(1,454)	8,000	1,000	6,000
	SURPLUS / DEFICIT	(1,442)	(6,487)	1,000	(4,000)
	<i>Ending Cash Balance</i>	13,770	7,283	8,283	5,918

*Held in a CD by Cemetery Board of Trustees
\$ 106,837.00

Health Insurance Fund

REVENUE	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
77-00-3810	INTEREST	2	1	0	
77-00-3811	DENTAL LIFE VISION CONTRIBUTION			7,023	6,500
77-00-3812	RETIREES & COBRA CONTRIBUTION			9,050	9,500
77-00-3813	EMPLOYEE HEALTH INSURANCE CONTRIBUTION			23,265	23,265
77-00-3990	TRANSFER FROM GENERAL FUND	5,755	6,456	144,000	160,225
77-00-3995	TRANSFER FROM WATER FUND	5,755	6,457	40,000	30,000
77-00-3998	TRANSFER FROM SEWER FUND	5,755	6,457	45,000	45,000
	TOTAL REVENUES	17,266	19,371	268,338	274,490
	EXPENSES				
77-00-4510	HEALTH INSURANCE PREMIUM			203,309	208,000
77-00-4520	DENTAL LIFE VISION PREMIUM			37,550	37,550
77-00-4555	EYE CARE REIMBURSEMENTS	2,014	990	2,000	1,500
77-00-9230	MANAGEMENT FEE - LOHMAN	1,266	1,335	1,500	0
77-00-9240	DEDUCTIBLE REIMBURSEMENTS	13,987	17,046	24,000	20,000
77-00-9990	TRANSFER TO THE GENERAL FUND	0	0	0	0
	TOTAL EXPENSES	17,266	19,371	268,359	267,050
	<i>Beginning Cash Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>25,000</i>
	TOTAL REVENUE	17,266	19,371	268,338	274,490
	TOTAL EXPENSES	17,266	19,371	268,359	267,050
	SURPLUS / DEFICIT	0	0	(21)	7,440
	<i>Ending Cash Balance</i>	<i>0</i>	<i>0</i>	<i>(21)</i>	<i>32,440</i>

Anticipated Capital Expenditures -

		FY18	FY19
Admin	Accounting/Billing Software*	\$1,700	\$1,000
	New Phone System	\$8,000	
Cemetery	Roof	\$5,000	
Street Department	Dump Truck d.s	\$24,000	
	Sweeper d.s	\$33,000	
Park and Rec	Kelly Park Foot Bridge	\$1,000	
	JD tractor d.s	\$6,000	
Police	Software	\$20,000	
	Squad (2 Chargers d.s)	\$11,224	
1% Sales Tax	Winfield	\$270,000	
	Parking Lot Sealing-various	\$15,000	
Motor Fuel Tax	Sealcoating	\$45,000	
	Crack Sealing	\$10,000	
Water Fund	Meter Replacing	\$30,000	
	Pick Up Truck	\$51,500	
	Hydrant Replacing	\$30,000	
	Accounting/Billing Software*	\$7,650	\$2,700
	New Phone System	\$6,000	
Sewer Fund	Meter Replacing	\$30,000	
	Lab Equipment -new WWTP	\$40,000	
	I & I Remediation	\$50,000	
	Lift Station Rehab	\$100,000	
	WWTP	\$5,000,000	
	WWTP Tractor	\$40,000	
	New Phone System	\$6,000	
	Accounting/Billing Software*	\$7,650	\$2,700
TOTAL		\$5,848,724	

City of Morrison Fund Chart

General Fund:					
<i>Fund Departments</i>	Enterprise Funds	Employee Benefits	Special Revenue	Capital Projects	Debt Service
Administration	Water	FICA	Audit	WWTP Construction	2016 G.O. Bonds
City Clerk	Sewer	IMRF	Street Light	Local 1% Sales Tax	
Legislative	Refuse Disposal	Health Insurance	Community Landscaping	Public Works Building	
Police			Odell Library	Police Vehicle	
Street			Fire Protection	Public Works Vehicle	
Grove Hill Cemetery			Drug Traffic Prevention	Water/Sewer Vehicle	
Parks & Rec			ESDA		
Economic Development			Insurance & Tort		
			Grove Hill Perpetual Care		
			Revolving Loan		
			Veteran's Memorial		
			Motor Fuel Tax		

Fund Totals

FY18 Budget

	Revenues	Expenses
General Fund	\$1,490,468	\$1,457,778
Audit Fund	\$18,794	\$22,750
Street Light Fund	\$26,864	\$25,000
1% Sales Tax	\$216,100	\$275,750
Community Landscaping	\$10	\$2,000
Fire Protection	\$71,000	\$71,000
Refuse Collection	\$260,603	\$247,098
MFT	\$108,241	\$118,000
IMRF	\$89,059	\$125,000
FICA	\$70,446	\$75,000
Odell Library	\$171,348	\$171,348
Tort Insurance	\$64,476	\$58,000
Police Vehicle Fund	\$35,015	\$31,224
PW Vehicle Replacement	\$75,000	\$71,964
RLF	\$59,943	\$1,000
Memorial Park Fund	\$1,100	\$6,000
Debt Service	\$279,075	\$236,360
Water	\$855,400	\$781,069
Sewer	\$1,136,550	\$1,135,550
Wa/Se Replacement	\$10,000	\$67,000
PW Building Fund	\$300	\$0
WWTP	\$5,000,000	\$5,000,000
Grove Hill Perpetual Care	\$2,000	\$6,000
Health Insurance	\$274,490	\$267,050
	<u>\$10,316,282</u>	<u>\$10,251,941</u>

Capital Budget \$5,837,224

Operating Budget \$4,414,717

FUND BALANCE POLICIES

A. General Fund: Minimum Balance

The City shall strive to maintain an unreserved General Fund Balance equal to no less than 25% of budgeted fiscal year General Fund expenditures. Sufficient funds must be retained by the City to provide a stable financial base.

Adequate unreserved fund balance is required to:

1. Provide sufficient cash flow for daily needs
2. Secure and maintain investment bond ratings
3. Offset economic downturns
4. Provide funds for unforeseen expenditures

B. Water and Sewer Fund: Minimum Balance

The City shall strive to maintain unreserved Water and Sewer Fund Balances equal to no less than 50% of budgeted fiscal year expenditures.

C. Capital Funds

Capital expenditures are those incurred to acquire or extend the life of a capital asset. Capital assets are those with a useful life of typically at least two years.

The City shall prioritize the departmental set-asides based on amortized replacement cost of vehicles and equipment. Proactive allocation limits financing expenses and provides economic stability.

D. Other Funds

Retaining adequate fund balance across all city funds is necessary to account for unexpected revenue shortfalls, cost increases, and assists in providing tax levy stability for the residents. The City Council and City Administrator shall review fund balance on an ongoing basis as needed to meet the short and long-term needs of the community.

E. Use of Reserves

Using Minimum Fund Balance. The use of Minimum Fund Balance is limited to emergencies and economic declines. Use of minimum fund balance shall be temporary. Replenishing a fund back to minimum levels shall be a priority.

Allocating Surplus Reserves. In the event unreserved fund balance reserves exceed minimally required levels, the surplus amount shall first be considered for transfer to capital funds, debt service, economic development, or other one-time expenditures that do not increase the city's operating costs.

Summary of Funds

The city's finances are organized and managed on the basis of funds and account groups with resources being accounted for in 26 individual funds. These funds are grouped broadly into six categories: General Fund, Enterprise Fund, Employee Benefits, Special Revenue Funds, Debt Service Funds, and Capital Projects.

The following several pages provide a brief overview of the city's fund structure.

GENERAL FUND. The General Fund contains the following operational elements: General Government, Police Services, Public Works, and Parks and Recreation. General Fund Operating Revenue is derived from several sources in the following categories: Taxes, Licenses & Permits, Intergovernmental Revenue, Fines, Fees, Gaming, and Miscellaneous. General Fund Expenditures are allocated to the following departments: General Government, Police Services, Public Works, Grove Hill Cemetery, Economic Development, and Parks and Recreation.

General Government represents the departmental classification of the following operations: General Administration, City Clerk, Legislative (01-11 through 01-13)

Administration represents the collective service provided by the office of City Administrator, such as general management, financial operations, utility system support, and clerical/record keeping. Specific staff responsibilities include: financial, human resources, risk management, information technology, general accounting, collective bargaining, public information, planning, utility billing, and multi-departmental support including zoning, historic preservation, Grove Hill Cemetery, and economic development.

City Clerk the Morrison City Clerk is an elected position, and as such, carries out duties per Illinois State Statue and Local Code including, but not limited to: official custodian of records and the city seal, clerk to the city council, recorder and issuer of various permits, licenses, and certificates.

Legislative is a relatively minor element in terms of budgetary requirements, the department is a central element in the overall operation and management of municipal services. Having primary responsibility for public policy formulation and management, the Mayor and Council provide the framework within which municipal services function. It is the Mayor and Council, acting in their combined executive-legislative capacity, which set forth the goals and objectives toward which day to day operations and capital development programs are directed. The department also represents the services of the City Attorney.

Police Services are provided on a 24-hour basis by a staff of 6 full-time officers, including the Chief. The department utilizes part-time officers on a limited, as needed basis. In addition to general law enforcement, crime prevention/investigation, traffic enforcement, the department is engaged in local code enforcement, patrol, community outreach and relationship building.

Street labor, general operations, and maintenance are also functions of the General Fund. Under the general direction of the Public Works Director, this includes all maintenance of streets and right-of-ways, snow removal, street sweeping, tree trimming and removal, maintenance of storm sewers, equipment maintenance, and building maintenance.

Grove Hill Cemetery is under the general Direction of the Public Works Director, and staffed by two full-time employees and seasonal staff as needed. Staff assists in the location and selection of burial plots, digging of graves, coordination with funeral directors, and the care and maintenance of the 30 acre cemetery, sexton's building, and associated equipment and vehicles.

Parks and Recreation encompasses 85 acres of vast parkland, including the Sports Complex, French Creek Park, Waterworks, Kelly, and Kiwanis Park. The department also provides mowing for Odell Public Library. Two full-time, and various seasonal employees tend to the grounds, manage the buildings, equipment, and machinery. The department facilitates numerous adult and youth leagues and programs at the Sports Complex. The city provides, maintains, and prepares playing fields for Morrison Community School District Softball and Baseball, Morrison Youth Baseball and Softball, Morrison Junior Tackle, as well as practice space for Northern Illinois Youth Tackle Football.

Economic Development is carried out primarily via partnerships with the Morrison Area Economic Development Commission (MADC) and the Morrison Chamber of Commerce. The City Council donates \$25,000 annually to the MADDC for staff support, outreach, and local and regional economic development efforts. The contribution is evenly drawn from the General, Water, and Sewer Funds respectively. In addition, the City leases a building at no cost to the Chamber of Commerce, as well as paying all utilities, phone, and internet to the building.

SPECIAL REVENUE FUNDS

Audit Fund. A restricted fund to account for the property taxes and expenses associated with the city's annual audit and financial report. (65 ILCS 5/8-8-8)

Street Light Fund. A restricted fund used for the lighting and maintenance of the city's street lights. The statutory cap on the levy prohibits the full cost of the lighting expense. The balance is from the Motor Fuel Tax Fund. (65 ILCS 5/11-80-5)

Veteran's Memorial Park Fund. Originally established in 2001, this fund accounted for the revenue and expenditures associated with construction of the Veteran's Memorial. Today, the fund serves as the mechanism to finance the engraving of names, maintenance, and the purchase of additional tablets.

Community Landscaping Fund. A restricted fund started via a \$25,000 donation from the Margaret Haines Estate in 2011. Per language associated with the bequeathed gift, projects are to be identified and executed only in partnership with the Morrison Garden Club.

Fire Protection. Fire protection is provided to the residents of Morrison via an agreement with the Morrison Fire Department. The City Council levies a tax at the request of the department. This fund accounts for tax revenue receipts and disbursements to the fire department as well as annual receipts and disbursements of Foreign Fire Insurance receipts.

Motor Fuel Tax Fund. Revenue is generated via a state collected tax on gasoline and diesel that is distributed to municipalities on a per capita basis. Expenditures from the fund are restricted as to purpose and are subject to approval of the Illinois Department of Revenue. In recent years, the municipal share is approximately \$100 per capita.

Library Fund. The city council serves as the legal taxing body on behalf of the library, and levies property taxes at the request of the library board. The board members, appointed by the mayor, have autonomous fiduciary responsibility for the management of the funds. The city's administrative office handles portions of the library's general accounting as well as provides payroll services.

Insurance and Tort. This fund is dedicated to pay insurance or self-insurance costs, create reserves, and pay for risk management programs, to pay for legal services in protecting against liability and to pay judgments or settlements. (745 ILCS 10/9-107)

Drug Traffic Prevention Fund. Expenditures from the fund are restricted solely to programs and services targeted at drug abuse prevention and/or awareness. Revenue is derived from court fines imposed in drug related cases.

Revolving Loan Fund (RLF). Originating via the repaid proceeds from a state economic development grant in 1998 for business retention in the Industrial Park, the RLF supports local business and is administered by a committee with final approval by the city council. Today, there are five active loans.

Grove Hill Cemetery Perpetual Care Fund. This fund serves as the collection point for interest earnings of the Perpetual Care Funds. When a cemetery plot is purchased a portion of the cost is designated for “perpetual care”. Annually, city staff disburses the aggregate perpetual care portion to the Grove Hill Cemetery Board of Trustees. In turn, the Board of Trustees disburses interest earnings to the city.

EMPLOYEE BENEFITS

Illinois Municipal Retirement Fund (IMRF). Coverage under IMRF extends to all city employees who work in excess of 600 hours annually. Employer contributions, which are set by the State, vary in accordance with actuarially determined retirement benefit costs. The calendar year 2017 employer contribution rate is 11.34%. The employee contribution is set at 4.5% (40 ILCS 5/7-171)

Federal Insurance Contributions Act (FICA). Included in this fund is the city’s share of Social Security and Medicare contributions. The employer’s rate is 7.65% (SS=6.2; Medicare=1.45) (40 ILCS 5/21-110)

Health Insurance Fund. This fund is newly created for FY17 and provides for the collection of transfers from the General, Water, and Sewer Funds to off-set costs associated with the health plan. This fund takes the place of what was previously called “self-insured fund”.

CAPITAL PROJECTS FUNDS

Local 1% Sales Tax. The local 1% sales tax referendum was approved by Morrison voters in November 2014. The revenue has been prioritized by the city council to be directed toward street improvement projects. Currently annual revenue is estimated at \$216,000 per year.

Wastewater Treatment Plant Construction Fund. This newly created fund facilitates the tracking of WWTP engineering and construction costs as well as the receipt and disbursement of EPA loan proceeds.

Water/Sewer/Public Works Building Fund. The city has a goal of moving into a new Public Works Garage. Space is available at the new WWTP site to accommodate a future building. The current building does not meet the needs of the community. It is prone to flooding, horribly inefficient, lacks proper space, and has simply outlived its useful life. Revenue for this fund comes from interdepartmental transfers from General, Water, and Sewer.

Water and Sewer Vehicle Replacement Fund. A means of ensuring the city’s capacity for meeting the long term costs of scheduled vehicle and equipment replacements. Income is derived from annual departmental set-asides based on amortized replacement cost of departmentally operated vehicles and equipment. This fund is currently not adequately funded.

Police Vehicle Fund. A means of ensuring the city’s capacity for meeting the long term costs of scheduled vehicle and equipment replacements and maintenance. Income is derived from annual departmental set-asides based on amortized replacement cost of departmentally operated vehicles and equipment.

Public Works Vehicle Replacement Fund. A means of ensuring the city's capacity for meeting the long term costs of scheduled vehicle and equipment replacements. Income is derived from annual departmental set-asides based on amortized replacement cost of departmentally operated vehicles and equipment. This fund is currently not adequately funded.

DEBT SERVICE FUND

Debt Service Fund 2016 Series. Used to account for the accumulation of resources for the payment of principal, interest, and related costs of debt incurred for construction of the Morrison Sports Complex. Fund revenue is from Utility and Telecommunications Tax receipts. After meeting the annual obligation and ensuring adequate fund balance, the amount of the unreserved balance is dedicated to meet General Fund Capital Needs.

ENTERPRISE FUNDS – *enterprise funds are designed to be stand alone and self-sustaining through the collection of user fees.*

Water Fund. Morrison is served by two wells with a combined capacity of 3.16 million gallons per day. Well 5 was drilled in 2012 to a depth of 1,585' deep and is operated by a 200 hp submersible Byron Jackson pump capable of delivering 9000 gpm. Well 4 was drilled in 1968 to a depth of 1769' deep and is currently operated by a 200 hp submersible pump that will deliver 1,300 gpm. Treated water is stored in a 500,000 gallon elevated tank located in Kelly Park. The average daily demand is 509,640 gallons per day. Water is distributed through lines 4", 6", 8", 10" and 12" PVC, ductile iron, and cast iron mains. The system is flushed twice a year. All of the approximately 1875 users in the city are metered.

Sewer Fund. The City is planning on building a new wastewater treatment plant. The plant will treat an average daily flow of 0.92 MGD with excess flow capacity of 10 MGD. The new plant, to be built on the west side of state Route 78, just south of the Morrison Institute of Technology, is needed to meet environmental regulations. The bulk of its estimated \$16 million plant will be paid for with a federally funded loan administered by the Illinois Environmental Protection Agency. Construction is expected to be completed in the summer of 2017. There are approximately 1740 metered sewer users.

Refuse Disposal Fund. The City contracts with Moring Disposal for the weekly curbside collection of household refuse, recyclable materials as well as seasonal yard waste collection. Residential service, which includes multi-family dwellings up to 8 units, is normally offered on Tuesday and Thursday each week; holiday observances may require a revision in normal schedule from time to time.

Residents may dispose of all ordinary household refuse/garbage, not including yard waste or recyclables in any suitable trash bag/container not larger than 35 gallons in capacity and not exceeding a weight of 35 pounds. Each single family dwelling is allowed three 35 gallon bags each week with unlimited recycling. Refuse in excess of three-35 gallon bags will be collected only if they have a prepaid sticker affixed, available at Sullivan's, City Hall, and Morison Shop N' Go. Stickers are .75 each. For large bulky items, please contact Moring Disposal at (815) 938-3602 for pricing and to schedule a pick-up.