

Village of Carol Stream

SPECIAL WORKSHOP MEETING

TUESDAY, FEBRUARY 19, 2019

6:00 P.M.

GREGORY J. BIELAWSKI MUNICIPAL CENTER

500 N. GARY AVENUE

CAROL STREAM, ILLINOIS 60188

BOARD ROOM

AGENDA

1. CALL TO ORDER
2. ATTENDANCE
3. FY 20 BUDGET WORKSHOP – GENERAL FUND (PART 2)
4. OTHER BUSINESS
5. ADJOURNMENT

Village of Carol Stream

GENERAL CORPORATE FUND

Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	\$	%
					Increase/ (Decrease) From FY19 Budget	Increase/ (Decrease) From FY19 Budget
Revenues						
Operating Revenue	\$ 26,468,852	\$ 27,560,000	\$ 27,463,000	\$ 28,400,000	\$ 840,000	3%
Non-Operating Revenue	116,843	100,000	100,000	100,000	-	
Total Revenues	\$ 26,585,695	\$ 27,660,000	\$ 27,563,000	\$ 28,500,000	\$ 840,000	3.0%
Expenditures						
Fire & Police Commission	\$ 53,337	\$ 19,510	\$ 17,374	\$ 36,311	\$ 16,801	86%
Village Board & Clerk	103,720	122,155	119,929	151,123	28,968	24%
Planning Commission & Zoning Board of Appeals	3,967	5,900	5,080	5,400	(500)	-8%
Emergency Services	0	29,070	0	158,000	128,930	444%
Legal Services	247,977	274,000	252,000	273,500	(500)	0%
Village Clerk	39,778	37,784	43,411	0	(37,784)	-100%
Administration	835,229	866,979	937,813	865,717	(1,262)	0%
Human Resources	400,636	431,713	363,660	451,994	20,281	5%
Financial Management	972,796	945,852	913,558	720,036	(225,816)	-24%
Engineering Services	1,376,151	1,355,703	1,252,021	1,388,189	32,486	2%
Comm. Development	956,145	983,016	965,938	1,031,122	48,106	5%
Information Technology	1,078,852	1,361,782	1,355,084	1,508,202	146,420	11%
Police	14,877,341	15,736,097	15,747,535	16,834,037	1,097,940	7%
Streets	3,428,412	3,607,679	3,533,909	3,991,715	384,036	11%
Municipal Building	749,362	681,910	683,847	474,059	(207,851)	-30%
Municipal Garage	6,933	0	0	0	0	
Transfers and Agreements	595,621	712,600	564,636	566,700	(145,900)	-20%
Special Events	39,708	43,250	43,468	43,895	645	1%
Total Expenditures	\$ 25,765,965	\$ 27,215,000	\$ 26,799,263	\$ 28,500,000	\$ 1,285,000	4.7%
Transfer to Capital Proj. Fund	\$ 0	\$ 445,000	\$ 0	\$ 0		
Net Income (Loss)	\$ 819,730	\$ 0	\$ 763,737	\$ 0		

Village of Carol Stream

GENERAL CORPORATE FUND

Revenues

Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Revenue FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Property Taxes						
Road and Bridge	\$202,272	\$190,000	\$180,000	\$171,000	\$154,000	\$138,500
Pers. Prop. Replacement Tax	99,165	90,000	82,500	75,000	75,000	75,000
Other Taxes						
Sales Tax	7,275,930	7,418,000	6,900,000	6,960,000	7,169,000	7,384,000
Electricity Use Tax	1,861,477	1,870,000	1,930,000	1,880,000	1,880,000	1,880,000
Income Tax (State Shared)	3,601,069	3,575,000	3,900,000	3,960,000	3,960,000	3,960,000
Liquor Tax	0	0	0	400,000	400,000	400,000
Amusement Tax	968	1,500	1,000	1,000	1,000	1,000
Home Rule Sales Tax	4,058,465	5,367,000	4,700,000	5,150,000	5,304,000	5,463,000
Real Estate Transfer Tax	1,179,883	900,000	985,000	950,000	1,050,000	1,125,000
Natural Gas Use Tax	622,901	570,000	680,000	620,000	625,000	625,000
Telecommunications Tax	1,047,637	974,000	974,000	877,000	789,000	710,000
Auto Rental Tax	24,162	23,000	25,000	25,000	25,000	25,000
Local Use Tax (State Shared)	1,050,641	1,045,000	1,162,000	1,220,000	1,281,000	1,345,000
Hotel Tax	311,813	355,000	370,000	410,000	420,000	425,000
Video Gaming Tax	230,190	277,000	265,000	275,000	292,000	292,000
Total Taxes	\$21,566,573	\$22,655,500	\$22,154,500	\$22,974,000	\$23,425,000	\$23,848,500
Licenses and Permits						
Business/Misc. License	27,040	28,500	28,500	28,500	28,500	28,500
Dog License	1,990	2,200	2,200	2,000	2,200	2,200
Vehicle License	370,530	385,000	435,000	680,000	740,000	680,000
Liquor License	171,595	160,000	170,000	170,000	175,000	180,000
Vending Machine License	5,415	6,000	6,000	6,000	6,000	6,000
Game Room Fees	1,000	1,000	1,000	1,000	1,000	1,000
Building Permits	457,957	500,000	560,000	575,000	525,000	525,000
Rental Licensing Fees	88,500	85,000	85,000	85,000	85,000	85,000
Video Gaming Permit Fee	55,400	48,800	86,500	87,500	92,500	92,500
Massage Est. Lic. Fee	0	0	7,000	6,500	6,500	6,500
Tobacco License	3,800	4,000	4,000	4,000	4,000	4,000
Total Licenses and Permits	\$1,183,227	\$1,220,500	\$1,385,200	\$1,645,500	\$1,665,700	\$1,610,700
Charges for Services						
Legal & Planning Fees	105,457	75,000	160,000	125,000	125,000	125,000
Liquor Investigation Fees	19,125	12,000	12,000	11,000	12,000	12,000
Cable Franchise Fees	580,953	605,000	540,000	485,000	461,000	438,000
Public Hearing Fees	21,860	20,000	25,000	25,000	25,000	25,000
PEG Fees - Comcast	30,048	32,000	29,500	29,000	28,000	27,000
PEG Fees - AT&T	26,555	24,000	23,000	21,000	20,000	19,000
Passport Fees	6,540	7,500	5,200	0	0	0
Stormwater Plan Review Fees	77,063	146,000	100,000	146,000	146,000	146,000

Village of Carol Stream

GENERAL CORPORATE FUND

Revenues

Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Revenue FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Police Training Act Reimb.	26,752	10,000	15,000	6,000	8,000	8,000
Police Liaison	212,267	212,000	218,000	225,000	232,000	240,000
Municipal Service Charge	404,000	475,000	475,000	415,000	418,000	415,000
Maint. & Rpr. Reimbursement	3,412	3,500	3,500	3,500	3,500	3,500
Police Reports	3,583	3,000	4,000	4,000	4,000	4,000
Mowing - DPC ROW	24,120	24,000	24,000	24,000	24,000	24,000
Reim Fee Based/DuMeg	125,578	125,000	125,000	125,000	125,000	125,000
Total Charges for Services	\$1,667,313	\$1,774,000	\$1,759,200	\$1,644,500	\$1,631,500	\$1,611,500
Fines and Forfeits						
Circuit Court Fines	351,946	350,000	394,000	400,000	400,000	400,000
Ordinance Forfeits	54,957	85,000	70,000	80,000	80,000	80,000
DUI Tech Funds	65,535	65,000	43,000	45,000	45,000	45,000
Court DUI Fines	273,039	250,000	210,000	225,000	225,000	225,000
Court Fines - Vehicles	23,875	25,000	23,000	25,000	25,000	25,000
False Alarms	17,550	16,000	18,000	18,000	18,000	18,000
Vehicle Forfeiture	0	0	9,000	0	0	0
Other Forfeiture	91,111	25,000	75,000	50,000	50,000	50,000
ATLE Fines	363,915	315,000	390,000	400,000	400,000	400,000
Towing Fee	272,000	250,000	270,000	275,000	275,000	275,000
Total Fines and Forfeits	\$1,513,928	\$1,381,000	\$1,502,000	\$1,518,000	\$1,518,000	\$1,518,000
Interest Income						
Interest Income	115,018	140,000	175,000	210,000	230,000	250,000
Other Revenues						
Miscellaneous Revenue	213,569	140,000	200,000	150,000	150,000	150,000
IT Library Reimb Est	0	90,000	84,000	93,000	96,000	98,500
Insurance Reimbursements	143,263	90,000	150,000	100,000	100,000	100,000
Sale of Surplus Property	26,972	25,000	15,000	25,000	25,000	25,000
Donations & Contributions	27,558	30,000	31,000	30,000	30,000	30,000
Fees and Admissions	11,431	14,000	7,100	10,000	10,000	10,000
Total Other Operating	422,793	389,000	487,100	408,000	411,000	413,500
Total Operating Revenue	26,468,852	27,560,000	27,463,000	28,400,000	28,881,200	29,252,200
Non-Operating Revenue						
Intergovernmental Grants	116,843	100,000	100,000	100,000	100,000	100,000
Total Non-Operating Rev.	116,843	100,000	100,000	100,000	100,000	100,000
Total Revenue	26,585,695	27,660,000	\$27,563,000	\$28,500,000	\$28,981,200	\$29,352,200

Village of Carol Stream

GENERAL CORPORATE FUND

Budget Comparison by Department

Department	Salaries & Wages			Contractual Services			Commodities			Capital Outlay			Totals		
	FY19/20	FY20/21	FY21/22	FY19/20	FY20/21	FY21/22	FY19/20	FY20/21	FY21/22	FY19/20	FY20/21	FY21/22	FY19/20	FY20/21	FY21/22
Fire & Police Commission	\$ 646	\$ 646	\$ 646	\$ 35,600	\$ 39,100	\$ 35,600	\$ 65	\$ 65	\$ 65	\$ 0	\$ 0	\$ 0	\$ 36,311	\$ 39,811	\$ 36,311
Village Board & Clerk	56,513	56,513	56,513	92,945	88,515	89,870	1,665	1,805	1,800	0	0	0	151,123	146,833	148,183
Plan Comm. & Zoning															
Board of Appeals	1,800	1,800	1,800	3,600	3,600	3,600	0	0	0	0	0	0	5,400	5,400	5,400
Emergency Services	0	0	0	53,000	53,000	53,000	5,000	5,000	5,000	100,000	0	0	158,000	58,000	58,000
Legal Services	0	0	0	273,500	265,000	268,500	0	0	0	0	0	0	273,500	265,000	268,500
Administration	602,744	604,372	606,081	254,598	252,074	254,622	8,375	7,800	7,800	0	0	0	865,717	864,246	868,503
Human Resources	393,304	395,934	398,696	57,330	57,545	57,560	1,360	3,860	1,405	0	0	0	451,994	457,339	457,661
Financial Management	579,271	580,307	585,495	121,265	95,490	125,065	19,500	11,300	20,300	0	0	0	720,036	687,097	730,860
Engineering Services	1,085,930	1,091,057	1,096,440	285,404	287,655	243,562	16,855	13,924	14,851	0	24,000	52,000	1,388,189	1,416,636	1,406,853
Comm. Development	863,831	868,732	873,878	157,703	151,908	152,614	9,588	9,618	9,984	0	0	0	1,031,122	1,030,258	1,036,476
Information Services	569,090	570,994	572,994	715,675	704,354	710,543	10,437	10,489	15,516	213,000	192,200	118,700	1,508,202	1,478,037	1,417,753
Police	14,282,982	14,601,743	14,949,599	1,830,452	1,836,644	1,831,634	499,303	502,084	520,237	221,300	303,500	318,200	16,834,037	17,243,971	17,619,670
Public Works-Streets	2,003,100	2,015,251	2,028,010	1,274,127	1,213,428	1,244,075	454,488	453,897	472,506	260,000	310,500	132,000	3,991,715	3,993,076	3,876,591
Municipal Building	260,557	261,758	263,019	174,565	122,439	115,927	38,937	42,296	36,021	0	0	0	474,059	426,493	414,967
Municipal Garage	558,679	562,046	565,581	17,893	16,971	26,771	(576,572)	(579,017)	(592,352)	0	0	0	0	0	0
Transfers & Agreements	0	0	0	566,700	571,000	576,500	0	0	0	0	0	0	566,700	571,000	576,500
Special Events	0	0	0	43,595	44,305	44,615	300	300	300	0	0	0	43,895	44,605	44,915
Totals	\$ 21,258,447	\$ 21,611,153	\$ 21,998,752	\$ 5,957,952	\$ 5,803,028	\$ 5,834,058	\$ 489,301	\$ 483,421	\$ 513,433	\$ 794,300	\$ 830,200	\$ 620,900	\$ 28,500,000	\$ 28,727,802	\$ 28,967,143

Village of Carol Stream

GENERAL CORPORATE FUND

Budget Summary by Expenditure Category

General Fund Budget Expenditures FY19/20 Compared to FY18/19 Budget and FY18/19 Estimate

	<u>Actual FY 17/18</u>	<u>Revised Budget FY 18/19</u>	<u>Estimated FY 18/19</u>	<u>Proposed Budget FY 19/20</u>	<u>FY19/20 Proposed to FY18/19 Budget</u>		<u>FY19/20 Proposed to FY18/19 Estimate</u>	
Personal Services	\$ 12,372,564	\$ 12,876,965	\$ 13,013,743	\$ 13,662,136	\$ 785,171	6.1%	\$ 648,393	5.0%
Seasonal Help	46,510	50,574	38,905	47,374	(3,200)	-6.3%	8,469	21.8%
Court Time	124,901	147,200	127,000	139,000	(8,200)	-5.6%	12,000	9.4%
Overtime	865,770	717,450	784,975	791,750	74,300	10.4%	6,775	0.9%
Group Insurance	1,678,172	1,857,241	1,713,127	1,843,723	(13,518)	-0.7%	130,596	7.6%
IMRF	870,746	883,817	859,281	797,619	(86,198)	-9.8%	(61,662)	-7.2%
FICA	972,297	983,506	1,015,331	1,031,211	47,705	4.9%	15,880	1.6%
Work Comp	312,132	312,132	312,132	312,132	-	0.0%	-	0.0%
Unemployment	-	10,000	-	8,000	(2,000)	-20.0%	8,000	0.0%
Police Pension	<u>2,072,751</u>	<u>2,434,978</u>	<u>2,434,978</u>	<u>2,625,502</u>	<u>190,524</u>	<u>7.8%</u>	<u>190,524</u>	<u>7.8%</u>
Total Salaries & Wages	19,315,843	20,273,863	20,299,472	21,258,447	984,584	4.9%	958,975	4.7%
Contractual Services	5,256,166	5,823,878	5,393,187	5,957,952	134,074	2.3%	564,765	10.5%
Commodities	230,359	382,097	381,592	489,301	107,204	28.1%	107,709	28.2%
Capital Outlay	<u>963,597</u>	<u>735,162</u>	<u>725,012</u>	<u>794,300</u>	<u>59,138</u>	<u>8.0%</u>	<u>69,288</u>	<u>9.6%</u>
Subtotal	<u>\$ 25,765,965</u>	<u>\$ 27,215,000</u>	<u>\$ 26,799,263</u>	<u>\$ 28,500,000</u>	<u>\$ 1,285,000</u>	<u>4.7%</u>	<u>\$ 1,700,737</u>	<u>6.3%</u>
Other - Transfer to Capital	<u>-</u>	<u>445,000</u>	<u>-</u>	<u>-</u>				
Total	<u>\$ 25,765,965</u>	<u>\$ 27,660,000</u>	<u>\$ 26,799,263</u>	<u>\$ 28,500,000</u>				

Fire & Police Commission Expenditures (01510000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 450	\$ 600	\$ 430	\$ 600	\$ 600	\$ 600
51113 FICA	34	45	34	46	46	46
Subtotal	484	645	464	646	646	646
Contractual Services						
52223 Training	0	1,900	0	1,200	1,200	1,200
52228 Personnel Hiring	47,661	15,000	15,000	31,500	35,000	31,500
52234 Dues & Subscriptions	375	400	375	400	400	400
52238 Legal Fees	4,805	1,500	1,500	2,500	2,500	2,500
Subtotal	52,841	18,800	16,875	35,600	39,100	35,600
Commodities						
53314 Office Supplies	12	65	35	65	65	65
Subtotal	12	65	35	65	65	65
Totals	\$ 53,337	\$ 19,510	\$ 17,374	\$ 36,311	\$ 39,811	\$ 36,311

Village Board & Clerk Expenditures (01520000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 23,464	\$ 23,400	\$ 23,400	\$ 54,119	\$ 54,119	\$ 54,119
51113 FICA	1,795	1,790	1,790	2,350	2,350	2,350
51114 Workers Comp.	0	0	0	44	44	44
Subtotal	25,259	25,190	25,190	56,513	56,513	56,513
Contractual Services						
52222 Meetings	7,927	2,930	3,059	8,510	3,510	8,515
52233 Recording Fees	0	0	0	1,000	1,000	1,000
52234 Dues & Subscriptions	42,188	43,500	42,640	44,250	44,250	44,350
52237 Auditing	16,050	16,570	18,220	18,900	19,450	20,000
52240 Public Notices/Info.	1,264	645	540	2,785	2,805	2,805
52253 Consultant	0	0	0	7,500	7,500	3,200
52274 Community Serv. Prog.	0	0	0	10,000	10,000	10,000
Subtotal	67,429	63,645	64,459	92,945	88,515	89,870
Commodities						
53314 Office Supplies	13	450	100	875	1,330	875
53315 Printed Materials	0	450	280	550	275	505
53324 Uniforms	0	420	400	240	200	420
Subtotal	13	1,320	780	1,665	1,805	1,800
Capital Outlay						
54418 CATV / PEG Expenses	11,019	32,000	29,500	0	0	0
Subtotal	11,019	32,000	29,500	0	0	0
Totals	\$ 103,720	\$ 122,155	\$ 119,929	\$ 151,123	\$ 146,833	\$ 148,183

Plan Commission & Zoning Board of Appeals Expenditures (01530000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 1,425	\$ 2,000	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500
51112 IMRF	105	150	150	150	150	150
51113 FICA	109	150	150	150	150	150
Subtotal	1,639	2,300	1,500	1,800	1,800	1,800
Contractual Services						
52222 Meetings	0	100	100	100	100	100
52223 Training	0	500	500	0	0	0
52234 Dues & Subscriptions	180	200	180	200	200	200
52240 Public Notices/Information	923	1,400	1,400	1,500	1,500	1,500
52241 Court Recorder	1,225	1,400	1,400	1,800	1,800	1,800
Subtotal	2,328	3,600	3,580	3,600	3,600	3,600
Totals	\$ 3,967	\$ 5,900	\$ 5,080	\$ 5,400	\$ 5,400	\$ 5,400

Emergency Services Expenditures (01560000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Contractual Services						
52222 Meetings	\$0	\$400	\$0	\$0	\$0	\$0
52223 Training	0	1,000	0	3,000	3,000	3,000
52230 Telephone	0	670	0	0	0	0
52253 Consultant	0	25,000	0	50,000	50,000	50,000
Subtotal	0	27,070	0	53,000	53,000	53,000
Commodities						
53317 Operating Supplies	0	2,000	0	5,000	5,000	5,000
	0	2,000	0	5,000	5,000	5,000
Capital Outlay						
55487 Facility Improvements	0	0	0	100,000	0	0
Subtotal	0	0	0	100,000	0	0
Totals	\$ 0	\$ 29,070	\$ 0	\$ 158,000	\$ 58,000	\$ 58,000

Legal Services Expenditures (01570000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Contractual Services						
52238 Legal Fees - General	\$ 136,375	\$ 155,000	\$ 135,000	\$ 155,000	\$ 145,000	\$ 148,000
52235 Prosecution - General	30,233	34,000	32,000	33,000	34,000	34,000
52312 Prosecution - DUI	81,369	85,000	85,000	85,500	86,000	86,500
Totals	\$ 247,977	\$ 274,000	\$ 252,000	\$ 273,500	\$ 265,000	\$ 268,500

Village Clerk Expenditures (01580000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 28,755	\$ 28,713	\$ 29,350	\$ 0	\$ 0	\$ 0
51113 FICA	2,200	2,197	2,245	0	0	0
51114 Workers Comp.	44	44	44	0	0	0
Subtotal	30,999	30,954	31,639	0	0	0
Contractual Services						
52222 Meetings	127	350	240	0	0	0
52233 Recording Fees	1,316	1,000	1,000	0	0	0
52234 Dues & Subscriptions	395	530	495	0	0	0
52240 Public Notices/Inform.	1,273	1,300	1,300	0	0	0
52253 Consultant	5,031	2,500	7,500	0	0	0
Subtotal	8,142	5,680	10,535	0	0	0
Commodities						
53314 Office Supplies	594	1,000	1,030	0	0	0
53315 Printed Materials	43	150	150	0	0	0
53324 Uniforms	0	0	57	0	0	0
Subtotal	637	1,150	1,237	0	0	0
Totals	\$ 39,778	\$ 37,784	\$ 43,411	\$ 0	\$ 0	\$ 0

Beginning in FY19/20 the Village Clerk Budget was merged with the Legislative Board budget (01520000) to become the Village Board & Clerk budget.

Administration Expenditures (01590000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 480,536	\$ 485,352	\$ 541,000	\$ 483,940	\$ 483,940	\$ 483,940
51111 Group Insurance	27,145	42,237	39,734	32,556	34,184	35,893
51112 IMRF	61,092	60,403	80,700	55,472	55,472	55,472
51113 FICA	29,928	30,633	34,000	29,999	29,999	29,999
51114 Workers Comp.	777	777	777	777	777	777
Subtotal	599,478	619,402	696,211	602,744	604,372	606,081
Contractual Services						
52215 Insurance Deduct.	90,463	95,000	95,000	100,000	100,000	100,000
52222 Meetings	725	1,500	680	2,230	1,730	1,730
52223 Training	1,391	1,875	1,150	4,170	4,170	4,170
52230 Telephone	2,552	2,430	2,500	2,521	2,521	2,521
52231 Copy Expense	3,840	0	0	0	0	0
52234 Dues & Subscript.	2,879	2,710	2,600	4,505	4,505	4,505
52253 Consultant	80,005	84,900	80,900	89,610	87,586	90,134
52261 Liability Insurance	24,062	24,062	24,062	24,062	24,062	24,062
52263 Property Insurance	27,500	27,500	27,500	27,500	27,500	27,500
Subtotal	233,417	239,977	234,392	254,598	252,074	254,622
Commodities						
53314 Office Supplies	352	0	0	0	0	0
53317 Operating Supplies	1,240	6,850	6,750	8,075	7,750	7,750
53324 Uniforms	368	0	60	300	50	50
53380 Vending Supplies	374	750	400	0	0	0
Subtotal	2,334	7,600	7,210	8,375	7,800	7,800
Totals	\$ 835,229	\$ 866,979	\$ 937,813	\$ 865,717	\$ 864,246	\$ 868,503

Human Resources Expenditures (01600000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 238,172	\$ 236,857	\$ 243,000	\$ 278,354	\$ 278,354	\$ 278,354
51111 Group Insurance	33,092	34,021	17,449	52,606	55,236	57,998
51112 IMRF	33,572	33,160	31,300	34,098	34,098	34,098
51113 FICA	16,673	17,163	17,000	19,914	19,914	19,914
51114 Workers Comp.	332	332	332	332	332	332
51115 Unemployment	0	10,000	0	8,000	8,000	8,000
Subtotal	321,841	331,533	309,081	393,304	395,934	398,696
Contractual Services						
52222 Meetings	41	575	260	440	380	380
52223 Training	1,981	7,950	7,169	7,290	7,330	7,330
52225 Employment Phys.	1,031	3,025	2,875	2,875	3,000	3,000
52228 Personnel Hiring	1,206	2,500	1,350	2,500	2,500	2,500
52230 Telephone	1,121	1,215	1,258	1,145	1,145	1,150
52234 Dues & Subscriptions	1,880	750	745	755	765	775
52242 Employee Recognition	4,373	8,950	5,511	7,425	7,425	7,425
52253 Consultant	14,169	10,500	6,347	7,500	7,500	7,500
52255 Software Maint.	1,350	1,480	1,789	1,875	1,875	1,875
52273 Employee Services	7,304	8,000	7,600	8,400	8,500	8,500
52340 Wellness Program	43,618	53,400	18,745	17,125	17,125	17,125
Subtotal	78,074	98,345	53,649	57,330	57,545	57,560
Commodities						
53314 Office Supplies	223	475	340	500	500	500
53315 Printed Materials	190	860	500	860	860	905
53350 Small Equipment	308	500	90	0	2,500	0
Subtotal	721	1,835	930	1,360	3,860	1,405
Totals	\$ 400,636	\$ 431,713	\$ 363,660	\$ 451,994	\$ 457,339	\$ 457,661

Financial Management Expenditures (01610100)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 587,844	\$ 580,740	\$ 589,500	\$ 431,672	\$ 431,672	\$ 431,672
51109 Overtime	1,621	0	25	2,000	0	2,000
51111 Group Insurance	79,823	93,042	83,561	60,722	63,758	66,946
51112 IMRF	83,103	81,303	72,500	52,880	52,880	52,880
51113 FICA	41,250	42,439	42,100	30,779	30,779	30,779
51114 Workers Comp.	1,218	1,218	1,218	1,218	1,218	1,218
Subtotal	794,859	798,742	788,904	579,271	580,307	585,495
Contractual Services						
52222 Meetings	67	350	350	300	200	200
52223 Training	1,734	3,700	1,800	3,100	2,100	2,100
52226 Office Equip. Mair	4,036	2,650	2,700	2,725	2,750	2,775
52229 Postage	24,170	16,500	17,300	25,000	18,300	26,200
52230 Telephone	665	660	660	670	670	670
52234 Dues & Subscript.	500	700	685	620	620	820
52253 Consultant	53,303	0	709	0	0	0
52254 Actuarial	4,750	8,950	4,750	8,950	5,600	8,950
52255 Software Maint.	45,604	73,400	64,000	62,700	47,100	64,200
52256 Banking Services	24,880	21,950	16,000	17,200	18,150	19,150
Subtotal	159,709	128,860	108,954	121,265	95,490	125,065
Commodities						
53315 Printed Materials	16,491	8,900	8,800	17,000	8,800	17,800
53317 Operating Supplies	1,737	2,350	2,200	2,500	2,500	2,500
53350 Small Equipment	0	7,000	4,700	0	0	0
Subtotal	18,228	18,250	15,700	19,500	11,300	20,300
Totals	\$ 972,796	\$ 945,852	\$ 913,558	\$ 720,036	\$ 687,097	\$ 730,860

GENERAL CORPORATE FUND**ENGINEERING SERVICES
Department Summary - All Programs****EXPENDITURES**

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$752,417	\$740,618	\$759,000	\$796,017	\$796,017	\$796,017
51106 Seasonal Help	15,600	19,200	13,538	16,000	16,000	16,000
51109 Overtime	12,825	10,700	4,500	5,000	5,000	5,000
51111 Group Insurance	91,466	99,343	93,993	102,538	107,665	113,048
51112 IMRF	104,893	101,748	95,100	98,124	98,124	98,124
51113 FICA	56,714	57,957	57,100	61,366	61,366	61,366
51114 Workers Comp.	6,885	6,885	6,885	6,885	6,885	6,885
Subtotal	1,040,800	1,036,451	1,030,116	1,085,930	1,091,057	1,096,440
Contractual Services						
52212 Auto M&R	5,832	5,935	9,636	6,297	6,365	6,393
52222 Meetings	25	80	80	0	0	0
52223 Training	2,295	4,920	2,680	7,570	10,415	10,540
52224 Vehicle Ins.	4,048	4,048	4,048	4,048	4,048	4,048
52226 Off. Equip. Mnt.	0	1,400	0	1,600	1,700	1,800
52230 Telephone	4,570	4,720	4,576	4,639	4,777	4,921
52234 Dues & Subscr.	1,166	1,715	1,614	2,000	1,640	1,980
52253 Consultant	118,111	150,800	72,336	155,100	151,100	150,800
52255 Software Maint.	139,394	31,250	31,223	0	0	0
52272 Property Maint.	51,144	97,500	79,082	104,150	107,610	63,080
Subtotal	326,585	302,368	205,275	285,404	287,655	243,562
Commodities						
53313 Auto Gas & Oil	3,410	3,034	4,492	4,069	4,289	4,521
53314 Office Supplies	1,297	850	750	850	850	850
53317 Operating Supl.	2,703	5,080	4,080	5,736	6,430	6,185
53324 Uniforms	1,288	1,860	1,308	1,920	2,055	2,325
53350 Small Equipment	68	6,060	6,000	4,280	300	970
Subtotal	8,766	16,884	16,630	16,855	13,924	14,851
Capital Outlay						
54415 Vehicles	0	0	0	0	24,000	52,000
Subtotal	0	0	0	0	24,000	52,000
Totals	\$ 1,376,151	\$ 1,355,703	\$ 1,252,021	\$ 1,388,189	\$ 1,416,636	\$ 1,406,853

GENERAL CORPORATE FUND**COMMUNITY DEVELOPMENT****Department Summary - All Programs****EXPENDITURES**

Acct.#	Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages							
51102	Personal Services	\$ 588,018	\$ 592,915	\$ 608,000	\$ 634,044	\$ 634,044	\$ 634,044
51109	Overtime	461	1,500	1,500	1,500	1,500	1,500
51111	Group Insurance	85,720	94,970	86,532	98,006	102,907	108,053
51112	IMRF	83,266	83,217	78,300	77,671	77,671	77,671
51113	FICA	43,438	45,473	45,500	48,505	48,505	48,505
51114	Workers Comp.	4,105	4,105	4,105	4,105	4,105	4,105
	Subtotals	805,008	822,180	823,937	863,831	868,732	873,878
Contractual Services							
52212	Auto Maint. & Repair	6,365	6,467	6,517	12,056	12,186	12,242
52222	Meetings	1,753	2,950	565	2,950	2,950	2,950
52223	Training	5,476	4,560	3,960	7,520	7,220	7,320
52224	Vehicle Insurance	2,352	2,352	2,352	2,352	2,352	2,352
52226	Office Equip. Maint.	715	0	0	0	0	0
52230	Telephone	2,743	2,740	2,740	2,825	2,825	2,825
52232	Records Storage	0	0	0	0	0	0
52234	Dues & Subscriptions	1,535	1,680	1,624	1,800	1,675	1,725
52246	Economic Developer	32,005	0	0	0	0	0
52253	Consultant	67,658	96,000	84,500	105,000	99,000	99,000
52255	Software Maintenance	22,000	26,200	26,200	20,000	20,500	21,000
52260	Weed Mowing	1,850	2,200	750	2,200	2,200	2,200
52272	Property Maintenance	5	1,000	0	1,000	1,000	1,000
	Subtotals	144,457	146,149	129,208	157,703	151,908	152,614
Commodities							
53313	Auto Gas & Oil	2,671	1,612	3,643	3,338	3,518	3,709
53314	Office Supplies	1,040	2,000	2,000	1,500	1,500	1,500
53315	Printed Materials	1,162	5,150	2,650	2,200	2,200	2,200
53318	Reference Materials	263	4,500	3,750	1,000	650	650
53324	Uniforms	1,235	775	675	900	1,100	1,275
53350	Small Equipment	309	650	75	650	650	650
	Subtotals	6,680	14,687	12,793	9,588	9,618	9,984
	Totals	\$ 956,145	\$ 983,016	\$ 965,938	\$ 1,031,122	\$ 1,030,258	\$ 1,036,476

Information Technology Expenditures (01652800)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 428,927	\$ 492,835	\$ 428,000	\$ 442,752	\$ 442,752	\$ 442,752
51111 Group Insurance	27,893	64,743	70,071	38,089	39,993	41,993
51112 IMRF	61,089	68,997	55,100	54,234	54,234	54,234
51113 FICA	32,102	37,702	32,000	33,676	33,676	33,676
51114 Workers Comp.	339	339	339	339	339	339
Subtotal	550,350	664,616	585,510	569,090	570,994	572,994
Contractual Services						
52212 Auto M&R	5,263	5,250	667	3,071	3,105	3,119
52223 Training	7,248	14,500	13,000	16,150	9,650	16,150
52226 Office Equip Maint.	25,879	30,415	30,415	30,730	31,750	32,750
52230 Telephone	71,879	68,900	74,000	81,086	76,286	63,186
52234 Dues & Subscription	5,303	21,100	17,500	18,377	18,377	18,377
52253 Consultant	53,511	100,000	179,296	172,152	162,152	162,152
52255 Software Maint.	88,943	109,365	109,365	183,582	186,507	192,282
52257 GIS	183,495	193,200	193,000	210,527	216,527	222,527
Subtotal	441,521	542,730	617,243	715,675	704,354	710,543
Commodities						
53313 Auto Gas & Oil	416	474	469	487	514	541
53314 Office Supplies	60	750	750	500	500	500
53317 Operating Supplies	10,468	13,950	13,950	8,950	8,950	13,950
53324 Uniforms	211	200	200	500	525	525
Subtotal	11,155	15,374	15,369	10,437	10,489	15,516
Capital Outlay						
54412 Other Equipment	43,386	102,200	100,100	151,000	5,000	12,500
54413 Computer Equipmen	17,179	21,600	21,600	33,000	159,200	79,200
54418 Cable TV / PEG	0	0	0	29,000	28,000	27,000
56494 Lease Principal	14,875	14,876	14,876	0	0	0
56495 Lease Interest	386	386	386	0	0	0
Subtotal	75,826	139,062	136,962	213,000	192,200	118,700
Totals	\$ 1,078,852	\$ 1,361,782	\$ 1,355,084	\$ 1,508,202	\$ 1,478,037	\$ 1,417,753

EXPENDITURES

Acct. #	Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages							
51102	Personal Servs.	\$ 7,676,730	\$ 7,947,046	\$ 8,071,000	\$ 8,651,514	\$ 8,651,514	\$ 8,651,514
51107	Court Time	124,901	147,200	127,000	139,000	139,000	139,000
51109	Overtime	694,982	584,000	641,000	662,000	662,000	662,000
51111	Group Insurance	1,056,615	1,120,728	1,042,677	1,124,818	1,181,028	1,240,080
51112	IMRF	204,466	199,404	196,500	186,267	186,267	186,267
51113	FICA	619,214	603,479	641,400	650,838	650,838	650,838
51114	Workers Comp.	243,043	243,043	243,043	243,043	243,043	243,043
51116	Police Pension	2,072,751	2,434,978	2,434,978	2,625,502	2,888,053	3,176,857
	Subtotal	12,692,702	13,279,878	13,397,598	14,282,982	14,601,743	14,949,599
Contractual Services							
52212	Auto M&R	289,723	292,934	271,657	229,587	232,082	233,134
52222	Meetings	2,476	5,120	4,161	4,165	4,175	4,175
52223	Training	142,501	274,410	231,906	222,590	226,270	224,360
52224	Vehicle Insur.	35,320	35,320	35,320	35,320	35,320	35,320
52226	Off. Equip. Mnt.	8,232	10,450	9,050	8,650	9,055	9,475
52227	Radio Mtnce.	1,407	6,075	6,000	6,555	6,755	6,955
52230	Telephone	38,135	42,472	42,572	43,084	43,756	42,756
52234	Dues & Subscr.	30,329	37,650	38,270	43,645	45,040	45,005
52236	Employee Svcs.	3,547	6,431	4,970	6,980	7,545	8,110
52239	Range	6,500	8,200	7,800	7,800	7,850	7,900
52244	Mtnce. & Rpr.	48,013	67,600	57,200	74,200	68,600	71,100
52245	Gen'l Comm.	721,914	809,275	805,047	834,401	836,101	836,101
52247	Data Processing	3,000	3,000	3,000	3,000	3,000	3,000
52249	Animal Control	1,235	3,000	2,500	3,000	3,000	3,000
52255	Software Mtnce.	68,331	62,429	61,003	99,475	100,095	93,243
52298	ATLE-Ser. Fee	202,329	205,000	205,000	205,000	205,000	205,000
52310	ATLE-Legal	3,000	3,000	3,000	3,000	3,000	3,000
52400	Gen. Insurance	0	1,000	0	0	0	0
	Subtotal	1,605,992	1,873,366	1,788,456	1,830,452	1,836,644	1,831,634
Commodities							
53313	Auto Gas & Oil	120,576	119,466	127,344	144,113	151,914	160,137
53314	Office Supplies	8,590	9,000	9,000	9,000	9,000	9,000
53315	Printed Material	3,943	5,000	5,000	5,000	5,000	5,000
53317	Operating Sup.	35,112	44,635	43,885	48,770	50,230	52,950
53318	Refer. Materials	5,232	5,800	5,800	6,500	8,610	6,720
53321	Ammunition	30,694	42,000	42,000	44,000	46,000	48,000
53322	Emergcy. Equip.	1,778	4,952	5,052	5,870	10,670	5,870
53323	Weapons	14,029	6,250	4,990	5,250	5,250	5,250
53324	Uniforms	73,458	110,550	91,600	106,740	102,150	109,150
53325	Community Rel.	29,699	20,950	20,950	21,650	21,850	22,050

EXPENDITURES

Acct. #	Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
53326	Prisoner Care	0	200	200	0	0	0
53330	Invest. Fund	10,585	20,500	21,860	22,160	22,360	22,560
53350	Small Equip.	61,570	70,650	70,650	80,250	69,050	73,550
	Subtotal	395,266	459,953	448,331	499,303	502,084	520,237
Capital Outlay							
54412	Other Equip.	6,679	25,400	25,400	26,300	141,000	123,200
54415	Vehicles	176,702	97,500	87,750	195,000	162,500	195,000
	Subtotal	183,381	122,900	113,150	221,300	303,500	318,200
	Totals	\$ 14,877,341	\$ 15,736,097	\$ 15,747,535	\$ 16,834,037	\$ 17,243,971	\$ 17,619,670

EXPENDITURES

Acct. #	Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages							
51102	Personal Services	\$ 1,053,117	\$ 1,192,274	\$ 1,160,751	\$ 1,291,054	\$ 1,291,054	\$ 1,291,054
51106	Seasonal Help	30,910	31,374	25,367	31,374	31,374	31,374
51109	Overtime	152,783	118,250	135,450	118,250	118,250	118,250
51111	Group Insurance	200,145	224,973	204,095	243,017	255,168	267,927
51112	IMRF	165,818	178,703	174,289	166,812	166,812	166,812
51113	FICA	90,178	102,046	99,635	108,174	108,174	108,174
51114	Workers Comp.	44,419	44,419	44,419	44,419	44,419	44,419
	Subtotal	1,737,370	1,892,039	1,844,006	2,003,100	2,015,251	2,028,010
Contractual Services							
52212	Auto Maintenance & Repair	354,297	360,500	323,797	378,089	382,198	383,931
52222	Meetings	68	250	250	250	250	250
52223	Training	7,173	9,495	5,625	13,935	15,630	15,910
52224	Vehicle Insurance	28,261	28,261	28,261	28,261	28,261	28,261
52230	Telephone	5,853	8,047	6,500	7,656	7,999	8,370
52234	Dues & Subscriptions	4,645	4,565	4,215	4,695	4,980	5,345
52240	Public Notices	182	400	200	400	400	400
52244	Bld. Maint. & Repair	32,484	45,050	45,800	59,550	40,650	40,750
52253	Consultants	0	0	0	25,000	0	0
52255	Software Maintenance	1,446	10,420	9,000	0	0	0
52264	Equipment Rental	3,070	10,950	9,978	11,750	11,750	11,750
52265	Hauling	3,313	2,500	2,500	2,500	2,500	2,500
52266	Snow Removal	197,527	210,000	210,000	210,000	210,000	210,000
52268	Tree Maintenance	44,720	58,000	58,600	66,000	65,500	63,250
52269	Mosquito Abatement	67,510	68,641	67,510	68,178	68,178	72,380
52271	Street Light - Maintenance	27,082	30,000	35,000	30,000	30,000	30,000
52272	Property Maintenance	328,787	347,347	350,472	342,288	317,977	344,253
52274	Comm. Svc. Pgms.	953	500	500	750	750	750
52276	Janitorial Services	16,485	18,050	17,300	18,550	19,060	19,600
52284	Equipment Maintenance	0	1,020	1,020	0	1,020	0
52286	Pavement Restoration	1,365	2,000	750	1,000	1,000	1,000
52350	Traffic Signal Maintenance	5,509	4,915	4,915	5,275	5,325	5,375
	Subtotal	1,130,730	1,220,911	1,182,193	1,274,127	1,213,428	1,244,075
Commodities							
53210	Electricity	6,099	6,500	6,500	6,500	6,500	6,500
53213	Street Light Electricity	51,177	45,000	45,000	44,000	43,000	42,000
53215	Street Light Supplies	6,364	5,250	5,500	5,250	5,250	5,250
53220	Water	3,542	2,500	3,000	3,000	3,000	3,000
53313	Auto Gas & Oil	45,111	37,359	41,390	50,068	52,777	55,636
53314	Office Supplies	877	0	0	0	0	0

EXPENDITURES

Acct. #	Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
53316	Small Tools	2,032	2,800	2,650	2,150	2,150	2,150
53317	Operating Supplies	62,152	55,350	47,225	77,650	61,700	77,700
53324	Uniforms	7,644	9,670	9,670	9,670	9,670	9,670
53335	Salt	117,991	202,500	200,000	246,750	249,700	252,700
53344	Street Signs	6,315	6,000	7,000	6,500	6,500	6,500
53350	Small Equipment	4,312	7,500	21,275	2,950	13,650	11,400
	Subtotal	313,616	380,429	389,210	454,488	453,897	472,506
Capital Outlay							
54412	Other Equipment	51,814	114,300	118,500	260,000	205,500	0
54415	Vehicles	194,882	0	0	0	105,000	132,000
	Subtotal	246,696	114,300	118,500	260,000	310,500	132,000
Totals		\$ 3,428,412	\$ 3,607,679	\$ 3,533,909	\$ 3,991,715	\$ 3,993,076	\$ 3,876,591

Municipal Building Expenditures (01680000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 176,881	\$ 177,503	\$ 183,000	\$ 191,688	\$ 191,688	\$ 191,688
51109 Overtime	0	1,000	500	1,000	1,000	1,000
51111 Group Insurance	20,052	20,842	17,213	24,028	25,229	26,490
51112 IMRF	25,230	24,990	23,600	23,604	23,604	23,604
51113 FICA	13,340	13,655	13,600	14,741	14,741	14,741
51114 Workers Comp.	5,496	5,496	5,496	5,496	5,496	5,496
Subtotal	240,999	243,486	243,409	260,557	261,758	263,019
Contractual Services						
52212 Auto Maint. & Repair	2,244	2,283	3,629	10,520	10,634	10,682
52219 TC Maintenance	45,184	52,075	49,186	77,260	21,080	17,150
52223 Training	167	350	100	125	225	125
52224 Vehicle Insurance	1,566	1,566	1,566	1,566	1,566	1,566
52230 Telephone	908	900	900	1,344	1,344	1,344
52244 Maintenance and Repair	23,086	13,750	4,500	23,750	27,590	25,060
52264 Equipment Rental	275	0	0	0	0	0
52276 Janitorial Service	18,595	29,300	38,280	60,000	60,000	60,000
Subtotal	92,025	100,224	98,161	174,565	122,439	115,927
Commodities						
53220 Water	9,171	12,500	16,200	14,650	14,650	14,650
53313 Auto Gas & Oil	1,357	1,250	1,855	1,657	1,746	1,841
53319 Maintenance Supplies	3,887	8,150	5,542	9,430	12,400	8,330
53320 Janitorial Supplies	5,069	6,000	6,000	8,000	8,300	8,500
53324 Uniforms	262	500	440	500	500	500
53350 Small Equipment	28	7,300	9,740	4,700	4,700	2,200
Subtotal	19,774	35,700	39,777	38,937	42,296	36,021
Capital Outlay						
55300 Rent - 505 North Ave.	315,000	210,000	210,000	0	0	0
55487 Facility Improvements	81,564	92,500	92,500	0	0	0
Subtotal	396,564	302,500	302,500	0	0	0
Totals	\$ 749,362	\$ 681,910	\$ 683,847	\$ 474,059	\$ 426,493	\$ 414,967

GENERAL CORPORATE FUND

PUBLIC WORKS

Municipal Garage Division – Summary Detail

EXPENDITURES

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 335,828	\$ 376,112	\$ 376,112	\$ 404,882	\$ 404,882	\$ 404,882
51109 Overtime	3,098	2,000	2,000	2,000	2,000	2,000
51111 Group Insurance	56,221	62,342	57,802	67,343	70,710	74,245
51112 IMRF	48,112	51,742	51,742	48,307	48,307	48,307
51113 FICA	25,322	28,777	28,777	30,673	30,673	30,673
51114 Workers Comp.	5,474	5,474	5,474	5,474	5,474	5,474
Subtotal	474,055	526,447	521,907	558,679	562,046	565,581
Contractual Services						
52223 Training	4,120	3,300	2,100	4,000	4,000	4,000
52224 Vehicle Insurance	1,566	1,566	1,566	1,566	1,566	1,566
52230 Telephone	665	665	665	672	705	740
52234 Dues & Subscriptions	30	60	60	30	90	30
52244 Maintenance & Repair	8,674	3,000	2,000	2,000	2,000	11,000
52255 Software Maintenance	6,671	6,275	6,115	7,235	7,300	8,125
52264 Equipment Rental	312	360	320	1,080	0	0
52284 Equipment Maintenance	2,953	2,200	2,200	1,250	1,250	1,250
52400 General Insurance	4,652	5,177	5,177	60	60	60
Subtotal	29,643	22,603	20,203	17,893	16,971	26,771
Commodities						
53313 Auto Gas & Oil	1,698	2,400	1,967	1,949	2,055	2,166
53314 Office Supplies	408	400	400	400	400	400
53316 Tools	3,145	3,000	3,000	3,000	3,000	3,000
53317 Operating Supplies	8,763	8,500	8,300	8,500	8,500	8,500
53324 Uniforms	2,094	2,470	2,470	2,470	2,470	2,470
53341 Gas - Consumed	6,932	6,500	7,466	7,840	8,230	8,640
53343 Oil\Parts Consumed	146,103	130,000	120,000	130,000	132,500	135,000
53350 Small Equipment	1,098	1,550	1,500	4,100	7,000	1,360
53353 Outsourcing Services	37,586	32,600	29,000	33,020	33,020	33,020
53354 Parts Purchased	0	130,000	125,000	130,000	132,500	135,000
53355 Parts Purchased Contra	0	(130,000)	(125,000)	(130,000)	(132,500)	(135,000)
53356 Gas Purchased	0	6,500	7,466	7,840	8,230	8,640
53357 Gas Purchased Contra	0	(6,500)	(7,466)	(7,840)	(8,230)	(8,640)
53358 Allocation to other Depts	(754,703)	(760,870)	(740,613)	(767,851)	(776,192)	(786,908)
Subtotal	(546,876)	(573,450)	(566,510)	(576,572)	(579,017)	(592,352)
Capital Outlay						
54412 Other Equipment	50,111	24,400	24,400	0	0	0
Subtotal	50,111	24,400	24,400	0	0	0
Totals	6,933	-	-	-	-	-

The Transfers and Agreements program identifies various internal transfers or payments to third parties including transfers to provide funding to the Capital Projects Fund (when surpluses are available), transfers to Tax Increment Financing (TIF) Funds as required by State statutes and applicable debt covenants, and payments required under active sales tax sharing agreements.

Transfers & Agreements (01720000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Contractual Services						
58205 Tfr. to Capital Proj.	0	445,000	0	0	0	0
58207 Zones Sales Tax	483,640	605,000	450,000	450,000	450,000	450,000
58340 Tfr to TIF3 Sales Tax	96,461	90,000	97,500	97,500	100,000	102,500
58375 Tfr to TIF3 - Undesig.	15,520	17,600	17,136	19,200	21,000	24,000
	595,621	1,157,600	564,636	566,700	571,000	576,500
Totals	\$ 595,621	\$ 1,157,600	\$ 564,636	\$ 566,700	\$ 571,000	\$ 576,500

Special Events Expenditures (01750000)

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contractual Services						
52288 Concert Series	26,061	28,850	29,660	27,745	28,255	28,765
52291 Misc events/activities	13,614	14,100	13,708	15,850	16,050	15,850
Subtotal	39,675	42,950	43,368	43,595	44,305	44,615
Commodities						
53302 Bricks	33	300	100	300	300	300
	33	300	100	300	300	300
Totals	\$ 39,708	\$ 43,250	\$ 43,468	\$ 43,895	\$ 44,605	\$ 44,915



Village of Carol Stream

FY 20

Budget Workshop #2

GENERAL FUND – Part 2

February 19, 2019

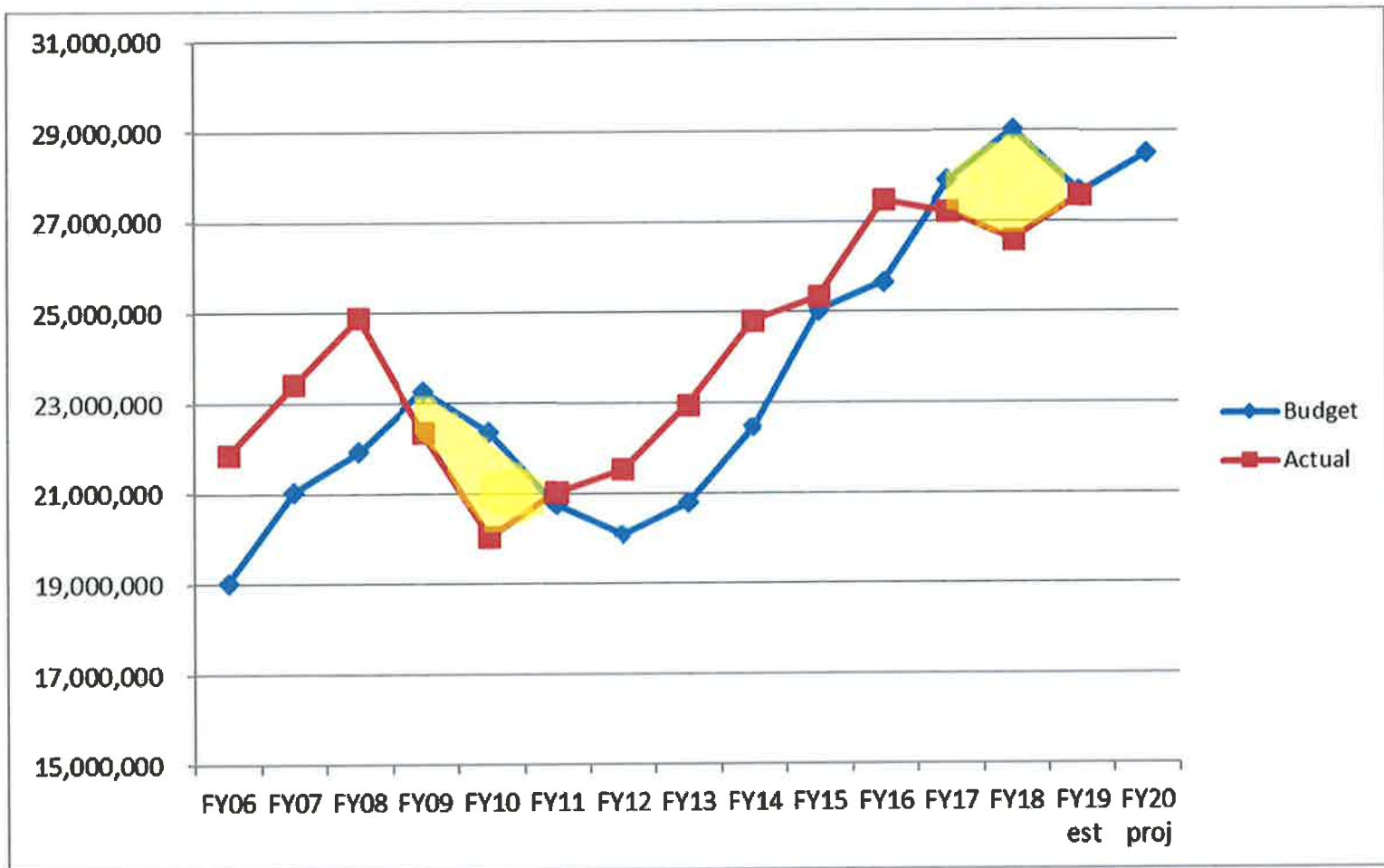


Agenda

GENERAL FUND

- General Fund Revenues
- General Fund Expenditures
 - Expenditures by Category
 - Staffing Changes
 - Departmental Summaries

Village of Carol Stream General Fund Revenues – Budget vs Actual





FY19 Estimated Revenues

General Fund FY19 Revenue Estimate

- Original FY19 Revenue Estimate presented at 1/22/19 VB Budget Workshop has been downgraded.

ORIGINAL

1/22/19 GF Revenue Estimate	\$ 28,034,300	
Original FY19 Budget	27,660,000	
Revenues Above Budget	\$ 374,300	1.40%

REVISED

2/19/19 GF Revenue Estimate	\$ 27,563,000	
Original FY19 Budget	27,660,000	
Revenues Below Budget	\$ (97,000)	-0.35%

- This \$471,300 swing is mostly due to changes in sales tax estimates.
- Project FY19 sales taxes (local + home rule) will be \$1,185,000 below buget.



General Fund FY19 Revenue Estimate

- Local sales tax receipts in December, January and February have sustained YOY (year-over-year) losses of 10%, 12% and 14% respectively (\$56K, \$78K, \$86K).
- This is a concerning trend.
- We will know the source of these losses when next data distribution from State department of revenue arrives (expected this week).
- As a result of revenue estimate revisions, the original projected surplus of \$1,265,234 has been reduced to \$763,737.



FY20 Projected Revenues

General Fund FY20 Revenue Projection

- Revenues projected for FY20 will likely need to be revised downward. We are holding off on this until we identify and assess the nature and magnitude of the sales tax losses currently being incurred.
- With the overall revenue picture flat or declining, staff proposed some stop-gap revenue recommendations:
 - Vehicle sticker (no increase in 25+ years) \$300,000
 - Development Services Fee (not adj. since 2013) 40,000
 - 2% Liquor Tax (new) 400,000
 - Projected Revenue Impact \$740,000
- These have been incorporated into FY20 revenue projections.



General Fund FY20 Revenue Projection

- With all new proposed revenues implemented, total projected General Fund revenues for FY20 will increase by 3.0% compared to FY19 budget or by 3.4% compared to FY19 estimated final revenues.
- This will balance the General Fund budget with both projected revenues and program expenditures in balance at \$28,500,000.
- This leaves no budgeted surplus for future capital improvement projects.

General Fund

FY20 Revenue Projections

	<u>FY19</u> <u>Budget</u>	<u>FY19</u> <u>Estimate</u>	<u>FY20</u> <u>Projected</u>	<u>FY20</u> <u>Over/</u> <u>(Under)</u> <u>FY19 Budget</u>	<u>FY20</u> <u>Over/</u> <u>(Under)</u> <u>FY19 Est.</u>
Sales Tax	\$ 7,418,000	\$ 6,900,000	\$ 6,960,000	\$ (458,000)	60,000
State Income Tax	3,575,000	3,900,000	3,960,000	385,000	60,000
Home Rule Sales Tax	5,367,000	4,700,000	5,150,000	(217,000)	450,000
Utility Tax - Telecomm.	974,000	974,000	877,000	(97,000)	(97,000)
Utility Tax - Electricity	1,870,000	1,930,000	1,880,000	10,000	(50,000)
Natural Gas Use Tax	570,000	680,000	620,000	50,000	(60,000)
Real Estate Transfer Tax	900,000	985,000	950,000	50,000	(35,000)
2% Liquor Tax	-	-	400,000	400,000	400,000
Hotel Tax Receipts	355,000	370,000	410,000	55,000	40,000
Other Taxes	<u>1,626,500</u>	<u>1,715,500</u>	<u>1,767,000</u>	<u>140,500</u>	<u>51,500</u>
Total Taxes	22,655,500	22,154,500	22,974,000	318,500	819,500
Licenses and Permits	1,220,500	1,385,200	1,645,500	425,000	260,300
Grants	100,000	100,000	100,000	-	-
Charges for Services	1,774,000	1,759,200	1,644,500	(129,500)	(114,700)
Fines and Forfeitures	1,381,000	1,502,000	1,518,000	137,000	16,000
Interest Income	140,000	175,000	210,000	70,000	35,000
Miscellaneous Revenue	<u>389,000</u>	<u>487,100</u>	<u>408,000</u>	<u>19,000</u>	<u>(79,100)</u>
Total Revenues	\$ 27,660,000	\$ 27,563,000	\$ 28,500,000	\$ 840,000	\$ 937,000
				3.0%	3.4%

Village of Carol Stream General Fund Budget FY20 BUDGET SUMMARY

- Current Year FY19 Projected Surplus

Estimated Revenues	\$ 27,563,000	0.35% below budget
Estimated Expenditures*	<u>26,799,263</u>	3.1% below budget
Projected Surplus	<u><u>\$ 763,737</u></u>	

- FY20 Budget is Balanced as Proposed

Projected Revenues	\$ 28,500,000*	3.4% growth over FY19 est.
Proposed Expenditures	<u>28,500,000</u>	6.3% growth over FY19 est.
Budgeted Surplus	<u><u>\$ 0</u></u>	

* Subject to downgrade pending sales tax analysis.

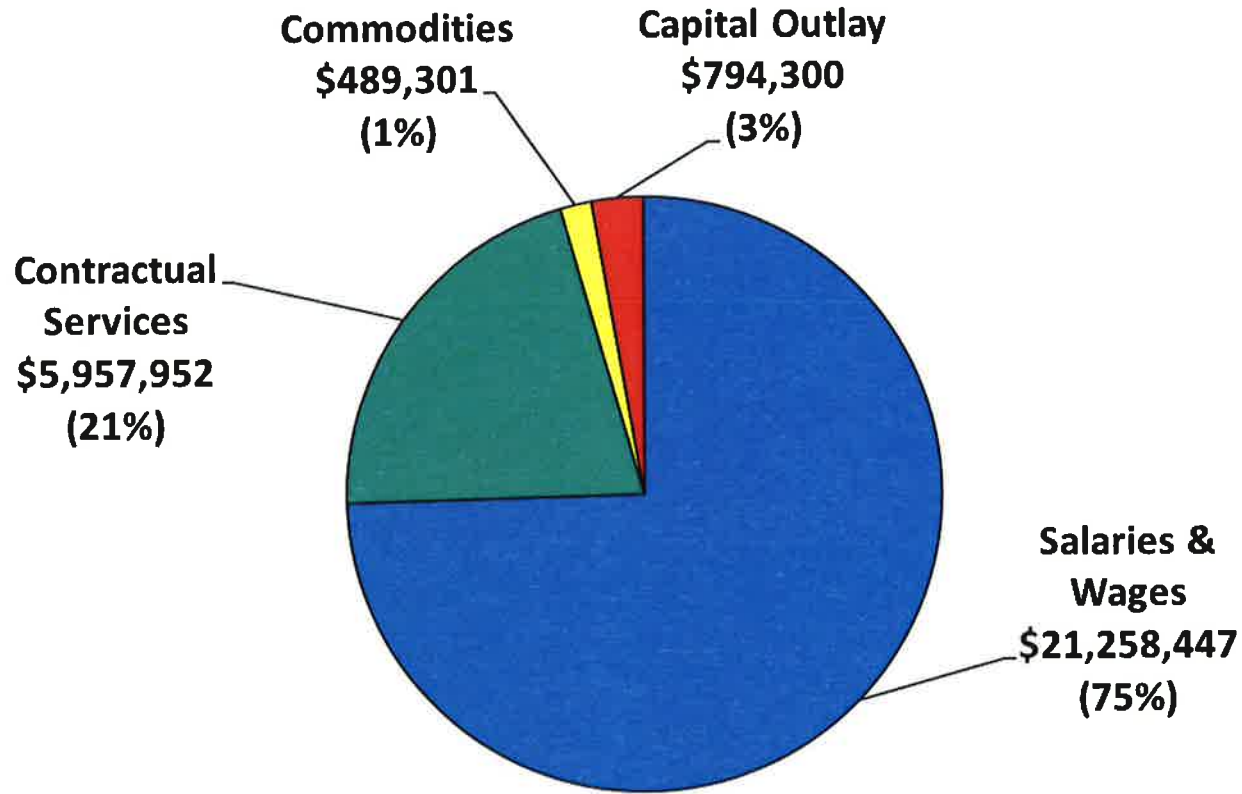


FY20 Proposed Expenditures

Village of Carol Stream

Proposed General Corporate Fund Expenditures by Type

Fiscal Year 20 Beginning May 1, 2019



Total Proposed = \$28,500,000

Village of Carol Stream

Draft General Corporate Fund Budget Expenditures FY20 Proposed Compared to FY19 Budget

	Actual FY 17/18	Adopted Budget FY 18/19	Estimated FY 18/19	Proposed Budget FY 19/20	FY19/20 Proposed to FY18/19 Budget	
Personal Services	\$ 12,372,564	\$ 12,876,965	\$ 13,031,743	\$ 13,662,136	\$ 785,171	6.1%
Seasonal Help	46,510	50,574	38,905	47,374	(3,200)	-6.3%
Court Time	124,901	147,200	127,000	139,000	(8,200)	-5.6%
Overtime	865,770	717,450	784,975	791,750	74,300	10.4%
Group Insurance	1,678,172	1,857,241	1,713,127	1,843,723	(13,518)	-0.7%
IMRF	870,746	883,817	841,281	797,619	(86,198)	-9.8%
FICA	972,297	983,506	1,015,331	1,031,211	47,705	4.9%
Work Comp	312,132	312,132	312,132	312,132	-	0.0%
Unemployment	-	10,000	-	8,000	(2,000)	-20.0%
Police Pension	<u>2,072,751</u>	<u>2,434,978</u>	<u>2,434,978</u>	<u>2,625,502</u>	<u>190,524</u>	7.8%
Total Salaries & Wages	19,315,843	20,273,863	20,299,472	21,258,447	984,584	4.9%
Contractual Services	5,256,166	5,823,878	5,393,187	5,957,952	134,074	2.3%
Commodities	230,359	382,097	381,592	489,301	107,204	28.1%
Capital Outlay	<u>963,597</u>	<u>735,162</u>	<u>725,012</u>	<u>794,300</u>	<u>59,138</u>	8.0%
Subtotal	<u>\$ 25,765,965</u>	<u>\$ 27,215,000</u>	<u>\$ 26,799,263</u>	<u>\$ 28,500,000</u>	<u>\$ 1,285,000</u>	4.7%
Other - Transfer to Capital	<u>-</u>	<u>445,000</u>	<u>-</u>	<u>-</u>		
Total	<u>\$ 25,765,965</u>	<u>\$ 27,660,000</u>	<u>\$ 26,799,263</u>	<u>\$ 28,500,000</u>		



Village of Carol Stream General Fund Budget FY20 Salaries & Wages

- Personal Services (Salaries) shows an increase of 6.1% above the FY19 budget.
 - Total staffing proposed for FY20 is flat compared to FY19 authorized staffing levels.
 - 6.1% budgeted salary growth is overstated because estimated compensation adjustments for non-union and FOP classifications in the FY19 budget were not included in salary line items. These adjustments totaled an estimated \$375,000 of the budgeted \$445,000 “transfer to reserves”. When this is added to FY19 salaries, the percentage increase (year-over-year) YOY drops to 3.1%.
 - New in FY20, an additional \$200,000 has been budgeted for payment of accrued leave balances at retirement for “likely” retirements. If this is deleted, the YOY salary increase drops to 1.6%.



Village of Carol Stream General Fund Budget FY20 Salaries & Wages

- **Overtime**

- In FY19 we are tracking above budget, yet below FY18 actual expenses. FY20 budget is 10.4% above FY19 budget but also below FY18 actual expenses.
- Actual overtime expenses are highly dependent upon shift coverage and in many cases the frequency and severity of weather related call-outs.

- **Group Insurance**

- In FY19 we are tracking about 8% below budget due to vacancies and lower than anticipated premium renewals in July, 2018. We are assuming an 8% increase from FY19 estimate for FY20 (5% assumed premium adjustment + participant coverage election changes) so very little change from FY19 budget.

Village of Carol Stream General Fund Budget FY20 Salaries & Wages

- Pensions

- IMRF employer contribution rate decreased from 13.61% to 11.48% of payroll between 2018 and 2019. This will jump back up again in 2020 (FY21) due to IMRF lowering investment return assumption combined with poor investment performance in 2018.
- Police Pension Fund contribution to increase by 7.8% or \$190,524 to a total of \$2,625,502 for FY20. FY20 contributions are 275% greater than 10 years ago. The fund currently has negative investment returns through 12/31/18 due to recent stock market volatility.
- Growth in pension obligations continues to surpass natural revenue growth.



Village of Carol Stream General Fund Budget FY20 Salaries & Wages

- **Salaries & Wages Summary**
 - No growth in total authorized staffing for FY20.
 - Compensation adjustments for all employee classifications included in proposed FY20 budget.
 - Total Salaries & Wages increase by 4.9% over FY19 budget.
 - Total Salaries & Wages costs increase of \$984,584 accounts for 77% of ALL General Fund budget increases in FY20.

Village of Carol Stream

Changes in Proposed Village Staffing FY20

FY19 Authorized Positions	165.30
<u>Administration</u>	
- PT Secretary (19 hr/wk)	(0.50)
<u>Human Resources</u>	
- PT Secretary (25 hr/wk)	(0.60)
+ HR Technician / Interdepartmental Aide (assigned 50% to Administration)	1.00
<u>Finance</u>	
- Accounting Manager	(1.00)
+ Assistant Finance Director	1.00
Proposed FY20 Authorized Staffing	165.20
Net Change from FY19	(0.10)
% Change from FY19	-0.1%
<u>Other</u>	
PW Facilities Tech (included and funded but frozen)	1.00
Engineering Technician (not included, not funded)	1.00



**Proposed FY20
General Fund Budget
DEPARTMENT HIGHLIGHTS**

Administration

- Village Board & Clerk

- Legislative Board and Village Clerk budgets merged in FY20
 - Board / Executive Staff Goal Setting Workshop (\$5K)
 - Senior Council support contribution has been reinstated (\$10K)
 - Expanded codification services for UDO project (\$5K)
 - CATV/PEG Expense moved to IT budget for use of PEG fees (\$29K)

- Legal Services

- General Counsel – Village Attorney
- Labor Counsel
- Village Prosecutor (DUI and Ord. Violations)

- Emergency Services

- \$50K set aside for emergency management consulting.
- \$100K placeholder for Village Hall modifications for accommodation of EOC.

Administration

- Administration
 - Drone aerial production services (\$4.5K)
- Municipal Building
 - Town Center
 - Complete replacement of fountain motor/pump systems (\$50K)
 - Upgrade fountain maintenance contract (+3K)
 - Municipal Center
 - Net decrease in overall budget of \$208K – no longer supporting rental charges from temporary facility.
 - Expanded janitorial services for renovated Municipal Center (\$60K)
 - Reinstate PM Contracts for various building systems (HVAC) (\$14K)

Information Technology

- **Reduction in Personnel Services / Increase in Consulting**
 - The IT Library Contractor was envisioned as an employee position in the FY19 budget. It was brought in as a contract position instead. This position, budgeted at \$90,000 is fully reimbursed by the Library.
- **Board Agenda Management Software (\$15,000)**
 - This has been previously budgeted but not implemented.
 - Includes devices for Village Board use during meetings.
- **Cartegraph operations & maintenance software has been moved to IT budget, previously split between Engineering, PW and Water/Sewer (\$53,000)**



Information Technology

Increase in Capital Infrastructure planned in FY20

- Replacement phone system (previously deferred) (\$75,000)
- Network SAN (Storage Array) Replacement (\$50,000)
- Other scheduled server replacements (\$13,500)
- Microwave equipment and consulting (\$17,500)
 - This will connect VH and PW and provide reduction in current COMCAST fiber costs.



Human Resources

- Current 25 hr per week Secretary moved to FT, eliminating vacant 19 hr per week Secretary in Administration (split time between departments).
- Move Wellness Program in-house to reduce external costs while continuing to capture program rebates from our health insurance pool.

Financial Management

- Retirement of 3 long tenured (24, 25, 31 yrs.) FT employees during FY19 create budget savings for FY20:
 - One position split into two 19 hour/week positions to eliminate pension/health insurance costs.
 - Reclassified vacant positions with updated job description and market study, resulting in 17% reduced pay range minimum, while still attracting qualified candidates.
 - Rebalanced staff allocations with Water/Sewer Fund, creating some savings to General Fund.
- Outsource of vehicle sticker fulfillment for mail-back/internet sales to 3rd party vendor. Added cost (\$9,400) covered by sticker fee increase.
- Increases in printing, banking fees and postage are associated with vehicle sticker renewal costs that were not incurred last year (2-year cycle).

Engineering Services

- Requested new Engineering Technician not proposed to be filled at this time.
- Asset and Operations Management software costs (Cartegraph) moved to IT.
- “Right-Sized” Capital Improvement Plan considering funding shortages:
 - Pavement Preventative Maintenance Program
 - Flexible Pavement Program / Lies Road Rehab.
 - Schmale Road Water Main Replacement
 - Sanitary Sewer Condition Assessments (5 year contract)
 - Clearwater Court Storm Sewer Rehab.
- Return of previously deferred items such as stream maintenance, NPDES assistance, and stream sensors.

Community Development

- **Unified Development Ordinance (UDO)** – Begin two year project, led by CMAP (as a lower cost option to completing on our own), to update the Zoning Code (1987), Subdivision Code (1979) and Sign Code (1992), incorporating all three codes into a user-friendly UDO.
- **Contract Property Maintenance Inspector** – Continue use of contract services for seasonal (May to September) proactive property maintenance inspections.
- **Economic Development** – Pursue annexation of strategic properties near or adjacent to corporate limits.

Police Department

- Total staff and benefit cost adjustments represent 91% of all Police Department cost increases for FY20 (\$1M).
 - New FOP contract eff. 5/1/18
 - Sergeants (MAP) contract expires 4-30-19
 - Pension increase 7.8% (\$190K)
- Report writing software (DuJIS) replacement expected to “go-live” June 2019.
- 6 squad replacements (2 were deferred from last year).



Public Works Department

- Facilities Technician
 - Approved but frozen in FY18 and FY19.
- Drone purchase and training/certification
 - Utilized for routine inspection of facilities and properties emergency/disaster assessments.
- Mulch purchase and installation on public properties (deferred from FY19).

Public Works Department

- PWC space maximization and cost analysis
 - Rear storage yard/drainage, kitchen and locker room rehabs, front-entrance security and ADA improvements, flooring replacement (all projects deferred from prior fiscal years).
- Rehab two dump trucks
 - Large dump truck #75 (\$78,000).
 - 6-wheel dump truck #41 (\$81,000).
 - Deferring one other large dump truck (#73) that was scheduled for FY20 in favor of the two above which are in lesser condition.

Public Works Department

- Replacement equipment
 - Purchase enclosed trailer for mowing equipment (deferred from prior year) = \$15,000
 - Replace two zero-turn mowers = \$41,000
 - Replace lightning detection unit at TC = \$30,000
- Tree replacement
 - Reduced from 50 to 25 trees in FY19 due to revenue shortfall.
 - Increased back to 50 for FY20.



Next Steps / Key Dates

- **Monday, March 4, 2019**
 - 6:00 pm Budget Workshop – **Water/Sewer Fund – Other Budgets**
- **Friday, April 5, 2019**
 - Draft FY19 Budget distributed to Village Board and available for public review in the Village Clerk's Office and Village web site.
- **Monday, April 15, 2019**
 - 7:30 pm Village Board Meeting – Public Hearing and subsequent adoption of FY20 Budget and FY20-FY22 Financial Plan.



?QUESTIONS?