



VILLAGE OF BROADVIEW

APPROVED ANNUAL BUDGET

FISCAL YEAR 2019



VILLAGE OFFICIALS



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KEVIN EUGLING

FIRE CHIEF
TRACY KENNY

PUBLIC WORK DIRECTOR
MATTHEW AMES

BUILDING COMMISSIONER
DAVID UPSHAW



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FUND STRUCTURE AND DESCRIPTION OF FUNDS

The financial transactions of the Village are reported in individual funds. A Fund is a fiscal and accounting entity with a self-balancing set of accounts that records transactions that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories.

A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.



FUND STRUCTURE AND DESCRIPTION OF FUNDS

The Village reports the following major governmental funds:

General Fund - accounts for the Village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

22nd and 17th Avenue TIF Redevelopment Fund - is used to account for incremental real estate and sales tax revenues received from Village Square Tax Increment Financing District that are to be used for the development of the Redevelopment Project Area at 22nd Street and 17th Avenue.

Roosevelt Road TIF Fund - is used to account for incremental real estate tax revenues received from Roosevelt Road Tax Increment Financing District that are to be used for the development of the Redevelopment Project Area at Roosevelt Road.

Debt Service Fund - is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of principal and interest on long-term debt other than TIF or enterprise fund debt.

Capital Projects Fund - is used to account for the resources accumulated and payments made for major capital purchased for governmental operations.

The Village reports the following major enterprise fund:

Water and Sewerage Fund - accounts for operations of the sewerage and collection systems, and the water distribution system.



FUND STRUCTURE AND DESCRIPTION OF FUNDS

The Village reports the following nonmajor governmental funds:

Special Revenue Funds - used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Garbage Illinois Municipal Retirement
Motor Fuel Tax
Community Development Block Grant (CDBG)
Emergency Telephone System
27th / 23rd Street TIF Redevelopment
17th Avenue North TIF Redevelopment
19th Street TIF Redevelopment

In addition, the Village reports the following fund types:

Pension Trust Funds - used to account for and report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans. Police Pension Fund Firefighters' Pension Fund,

Agency Funds - used to account for and report assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

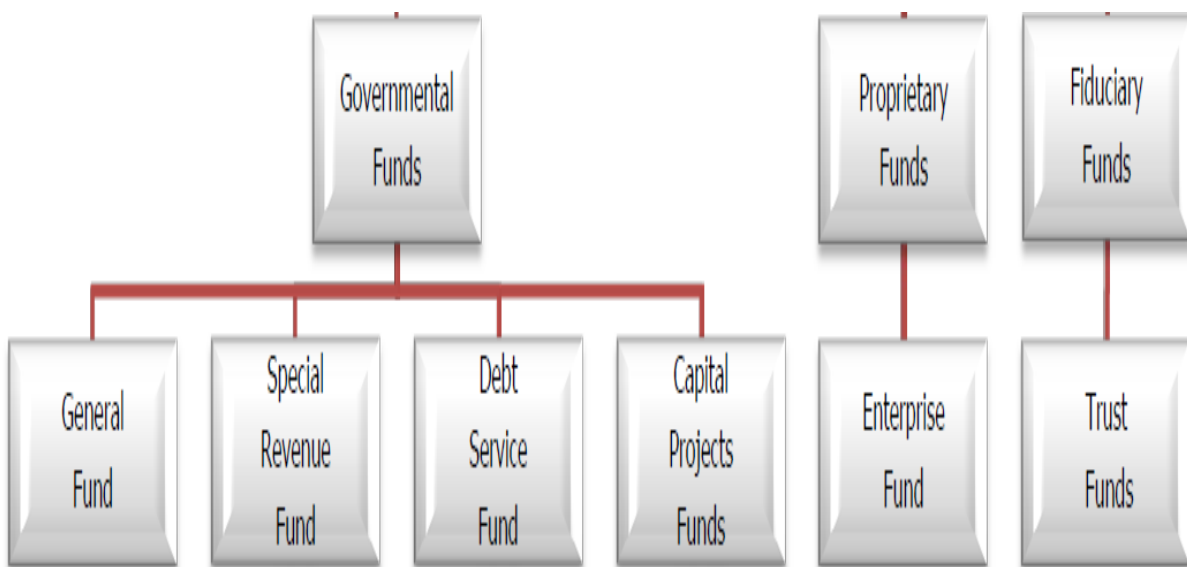


BASIC OF BUDGETING

Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects Funds) are budgeted and accounted for in accordance with Generally Accepted Accounting Principles (GAAP), on a modified accrual basis. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources.

Proprietary and Fiduciary Funds (Enterprise, Pension Trust) are accounted for in accordance with GAAP, on an accrual basis. Revenues and expenses are recorded at the time they are earned or incurred rather than when cash is actually received or spent. In most cases, these funds are budgeted on the same basis with the following exceptions:

- Principal payments on long-term debt are applied to the outstanding liability for accounting purposes, but expended for budget purposes.
- Debt proceeds are accounted for as liabilities in the financial statements, however, are included as revenue in the budget.
- Capital items in the enterprise fund are recorded as capital assets for accounting purposes, but are treated as expenses in the budget.





GENERAL FUND – DESCRIPTION

The General Fund is used to account for all revenues and Expenditures used to finance traditional services associated with municipal government which are not required to be accounted for in other funds.

General Fund Revenues

General Fund Revenues are the taxes, fees, and charges that the Village assesses to provide services to its citizens. General Fund revenues are managed within the Village's General Fund, and are comprised of the following revenue categories:

- Tax revenues (e.g.- property taxes)
- Licenses, permits, and fees (e.g.- business licenses)
- Charges for services (e.g.- police reports)
- Grants
- Fines (e.g.- parking tickets)
- Other financing sources (transfer of resources from other funds)

General Fund Expenditures

General Fund Expenditures are the expenditures related to the performance of direct Village services, such as Police, Fire, Public Works and Buildings. General fund expenditures also relate to the performance of administrative services such as Finance, Human Resources, and Boards & Commissions.

General Fund Expenditures are managed within the Village's General Fund, and are comprised of the following expenditure types:

- Personal Services (e.g.- salaries and overtime)
- Employees Benefits (e.g.- health insurance)
- Commodities (e.g.- printing and office supplies)
- Contractual Services (e.g.- vendor service contracts, Telecommunications)
- Capital Outlay (e.g.- infrastructure, Fleet Management)
- Other
- Transfers (e.g.- transfer of resources from other Village funds)



REVENUES BY CATEGORY

SUMMARY BY REVENUE CATEGORY							
REVENUE CATEGORY	2019	%	2018	%	INC/(DEC)	%	
PROPERTY TAXES	6,037,296	39.4%	4,730,231	31.4%	1,307,065	27.6%	
OTHER TAXES	4,707,933	30.7%	4,989,000	33.1%	(281,067)	-5.6%	
INTERGOVERNMENTAL	1,890,000	12.3%	1,695,375	11.3%	194,625	11.5%	
LICENSES, PERMITS & FEES	555,177	3.6%	520,950	3.5%	34,227	6.6%	
INVESTMENT INCOME	9,000	0.1%	8,700	0.1%	300	3.4%	
CHARGES FOR SERVICES	1,350,900	8.8%	1,361,100	9.0%	(10,200)	-0.7%	
FINES & FORFEITURES	390,500	2.5%	370,000	2.5%	20,500	5.5%	
OTHER	385,250	2.5%	1,390,993	9.2%	(1,005,743)	-72.3%	
TOTAL REVENUES	15,326,056	100%	15,066,349	100%	259,706	1.7%	



REVENUES BY CATEGORY - TREND

REVENUES	2019 PROPOSAL	2018 BUDGET	2017 ACTUALS	2016 ACTUALS	2015 ACTUALS
PROPERTY TAXES	\$6,037,296	\$4,730,231	\$4,412,671	\$4,940,068	\$4,452,112
OTHER TAXES	\$4,707,933	\$4,989,000	\$4,918,744	\$4,771,427	\$4,290,596
INTERGOVERNMENTAL	\$1,890,000	\$1,695,375	\$1,705,801	\$2,144,207	\$2,364,120
LICENSES, PERMITS AND FEES	\$555,177	\$613,950	\$489,306	\$633,591	\$662,839
INVESTMENT INCOME	\$9,000	\$8,700	\$9,830	\$60,528	\$3,035
CHARGES FOR SERVICES	\$1,350,900	\$1,268,100	\$1,024,551	\$1,238,703	\$1,139,465
FINES AND FORFEITURES	\$390,500	\$370,000	\$282,063	\$267,106	\$306,363
OTHER REVENUES	\$385,250	\$1,390,993	\$301,921	\$202,986	\$387,485
TOTAL REVENUES	\$15,326,056	\$15,066,349	\$13,144,887	\$14,258,616	\$13,606,015
REVENUES	2019 PROPOSAL	2018 BUDGET	2017 ACTUALS	2016 ACTUALS	2015 ACTUALS
PROPERTY TAXES	39.4%	31.4%	33.6%	34.6%	32.7%
OTHER TAXES	30.7%	33.1%	37.4%	33.5%	31.5%
INTERGOVERNMENTAL	12.3%	11.3%	13.0%	15.0%	17.4%
LICENSES, PERMITS AND FEES	3.6%	4.1%	3.7%	4.4%	4.9%
INVESTMENT INCOME	0.1%	0.1%	0.1%	0.4%	0.0%
CHARGES FOR SERVICES	8.8%	8.4%	7.8%	8.7%	8.4%
FINES AND FORFEITURES	2.5%	2.5%	2.1%	1.9%	2.3%
OTHER REVENUES	2.5%	9.2%	2.3%	1.4%	2.8%
TOTAL REVENUES	100.0%	100.0%	100.0%	100.0%	100.0%



EXPENDITURES BY CATEGORY

EXPENDITURE CATEGORY	2019	%	2018	%	INC/ (DEC)	%
PERSONAL SERVICES	9,785,117	65.6%	9,411,473	64.7%	373,644	4.0%
EMPLOYEE BENEFITS	1,663,353	11.2%	1,581,875	10.9%	81,478	5.2%
CONTRACTUAL SERVICES	2,462,482	16.5%	2,484,508	17.1%	(22,026)	-0.9%
COMMODITIES	416,570	2.8%	540,526	3.7%	(123,957)	-22.9%
CAPITAL OUTLAY	248,313	1.7%	381,556	2.6%	(133,243)	-34.9%
OTHER	335,456	2.2%	140,196	1.0%	195,260	139.3%
TOTAL EXPENDITURES	14,911,290	100%	14,540,134	100%	371,156	2.6%



EXPENDITURES BY DEPARTMENT

SUMMARY BY DEPARTMENT							
DEPARTMENTS	2019	%	2018	%	INC/(DEC)	%	
EXECUTIVE	737,481	4.9%	682,724	4.7%	54,757	8.0%	
VILLAGE CLERK	51,105	0.3%	69,353	0.5%	(18,248)	-26.3%	
BOARDS AND COMMISSIONS	15,300	0.1%	8,650	0.1%	6,650	76.9%	
FINANCE	466,681	3.1%	489,450	3.4%	(22,769)	-4.7%	
MUNICIPAL BUILDINGS & GROUNDS	116,613	0.8%	148,514	1.0%	(31,901)	-21.5%	
BUILDINGS CONTROL/INSPECTIONS	435,539	2.9%	435,804	3.0%	(265)	-0.1%	
FIRE	5,530,097	37.1%	5,414,096	37.2%	116,001	2.1%	
POLICE	6,401,488	42.9%	6,042,161	41.6%	359,327	5.9%	
PUBLIC WORKS	1,156,987	7.8%	1,249,382	8.6%	(92,395)	-7.4%	
TOTAL EXPENDITURES	14,911,290	100%	14,540,134	100%	371,156	2.6%	



EXECUTIVE

PERSONAL SERVICES		2019	%
5102	PRESIDENT/MAYOR	55,000	7.5%
5103	ADMINISTRATIVE ASSISTANT	43,000	5.8%
5104	TRUSTEES	25,200	3.4%
5120	LIQUOR COMMISSIONER	3,000	0.4%
TOTAL PERSONAL SERVICES		126,200	17.1%
EMPLOYEE BENEFITS		2019	%
5275	EMPLOYEE HEALTH CARE PLAN	18,733	2.5%
5275.2	EMPLOYEE LIFE INSURANCE	72	0.0%
5275.3	EMPLOYEE VISION INSURANCE	179	0.0%
5275.4	EMPLOYEE DENTAL INSURANCE	683	0.1%
5276	RETIREE HEALTH CARE PLAN	0	0.0%
5276.4	RETIREE DENTAL INSURANCE	0	0.0%
TOTAL EMPLOYEE BENEFITS		19,667	2.7%
CONTRACTUAL SERVICES		2019	%
5201	PROFESSIONAL SERVICES	35,000	4.7%
5202	LEGAL & PROFESSIONAL SERVICES	400,000	54.2%
5205	TELEPHONE	3,000	0.4%
5211	NEWSLETTER - PRINTING & SUPPLIES	12,500	1.7%
5217	LIABILITY INSURANCE	95,816	13.0%
5219	WORKER'S COMPENSATION INSURANCE	1,077	0.1%
5253	SEMINARS/CONFERENCES - MAYOR	5,000	0.7%
5253.1	SEMINARS/CONFERENCES - TRUSTEE'S	6,000	0.8%
5255	TRAVEL EXPENSE	0	0.0%
5257	LOCAL CIVIC EVENTS	8,500	1.2%
5258	COMMUNITY FOOD PANTRY	1,000	0.1%
5271	DUES & PUBLICATIONS	12,500	1.7%
TOTAL CONTRACTUAL SERVICES		580,393	78.7%
COMMODITIES		2019	%
5302	GAS/OIL	720	0.1%
5310	FLOWERS - BEREAVEMENT	500	0.1%
5316	OFFICE EXPENSE	10,000	1.4%
		11,220	1.5%
CAPITAL OUTLAY		2019	%
5413	COMPUTER HARDWARE/SOFTWARE	0	0.0%
OTHER		2019	%
5505	CONTINGENCY	0	0.0%
TOTAL EXECUTIVE		737,481	100%



VILLAGE CLERK

PERSONAL SERVICES		2019	%
5109	DEPUTY CLERK	15,600	30.5%
5116	VILLAGE CLERK	12,000	23.5%
	TOTAL PERSONAL SERVICES	27,600	54.0%
EMPLOYEE BENEFITS		2019	%
5276	RETIREE HEALTH CARE PLAN	0	0.0%
5276.4	RETIREE DENTAL INSURANCE	0	0.0%
	TOTAL EMPLOYEE BENEFITS	0	0.0%
CONTRACTUAL SERVICES		2019	%
5202	LEGAL PROFESSIONAL SERVICES	0	0.0%
5205	TELEPHONE	1,100	2.2%
5217	GENERAL LIABILITY INSURANCE	12,200	23.9%
5219	WORKER'S COMP. INSURANCE	930	1.8%
5224	WELLNESS EXAMINATION	0	0.0%
5253	SEMINARS & CONFERENCES	2,500	4.9%
5270	NEWSPAPER NOTICES	3,500	6.8%
5271	DUES & PUBLICATIONS	775	1.5%
5286	SUPPLEMENT TO MUNICIPAL CODE	1,500	2.9%
	TOTAL CONTRACTUAL SERVICES	22,505	44.0%
COMMODITIES		2019	%
5316	OFFICE SUPPLIES	1,000	2.0%
TOTAL VILLAGE CLERK		51,105	100%



BOARDS AND COMMISSIONS

PERSONAL SERVICES	2019	%
5122 POLICE & FIRE COMMISSION	0	0.0%
5123 ZONING & PLANNING COMMISSION	0	0.0%
TOTAL PERSONAL SERVICES	0	0.0%
CONTRACTUAL SERVICES	2019	%
5202 LEGAL SERVICES	0	0.0%
5211 PRINTING & BINDING	1,100	7.2%
5270 NEWSPAPER NOTICES	500	3.3%
5271 DUES AND PUBLICATIONS	800	5.2%
5277 TEST AND ADMINISTRATION	12,900	84.3%
TOTAL CONTRACTUAL SERVICES	15,300	100.0%
TOTAL BOARDS AND COMMISSIONS	15,300	100%



FINANCE

PERSONAL SERVICES		2019	%
	5105 BUDGET OFFICER	19,570	4.2%
	5106 TREASURER	10,000	2.1%
	5107 OFFICE MANAGER	27,192	5.8%
	5108 COLLECTOR	0	0.0%
	5112 FINANCE DIRECTOR	70,000	15.0%
	5188 ADMINISTRATIVE CLERK	79,882	17.1%
	TOTAL PERSONAL SERVICES	206,644	44.3%
EMPLOYEE BENEFITS		2019	%
	5275 EMPLOYEE HEALTH CARE PLAN	17,219	3.7%
	5275.2 EMPLOYEE LIFE INSURANCE	288	0.1%
	5275.3 EMPLOYEE VISION INSURANCE	179	0.0%
	5275.4 EMPLOYEE DENTAL INSURANCE	590	0.1%
	5276 RETIREE HEALTH CARE PLAN	0	0.0%
	5276.4 RETIREE DENTAL INSURANCE	0	0.0%
	TOTAL EMPLOYEE BENEFITS	18,276	3.9%
CONTRACTUAL SERVICES		2019	%
	5201 PROFESSIONAL SERVICES	13,000	2.8%
	5202 LEGAL/PROFESSIONAL SERVICES	20,000	4.3%
	5204 AUDIT SERVICES - FINANCE	48,000	10.3%
	5204.1 SPECIAL AUDIT ENGAGEMENT	0	0.0%
	5205 TELEPHONE	12,000	2.6%
	5208 BANK CHARGES - SERVICE FEES	750	0.2%
	5210 COMPUTER CONSULTANTS	5,700	1.2%
	5211 VEHICLE PROGRAM - 3rd MILLENIUM	5,000	1.1%
	5212 INTERNET T-1 LINE	2,700	0.6%
	5212.1 IT CONSULTANTS	5,000	1.1%
	5217 GENERAL LIABILITY INSURANCE	7,211	1.5%
	5219 WORKER'S COMPENSATION INSURANCE	1,013	0.2%
	5244 REPAIR/MAINT. - OFFICE EQUIPMENT	0	0.0%
	5253 SEMINARS/CONFERENCES	1,000	0.2%
	5270 NEWSPAPER NOTICES	2,500	0.5%
	5271 DUES & PUBLICATIONS	1,100	0.2%
	5272 POSTAGE	2,500	0.5%
	5274 LIBRARY IL RT PYMTS	80,000	17.1%
	TOTAL CONTRACTUAL SERVICES	207,474	44.5%
COMMODITIES		2019	%
	5316 OFFICE SUPPLIES	12,500	2.7%
CAPITAL OUTLAY		2019	%
	5411 OFFICE EQUIPMENT	16,667	3.6%
	5413 COMPUTER HARDWARE/SOFTWARE	0	0.0%
	5414 BROADVIEW WEB PAGE	500	0.1%
	TOTAL CAPITAL OUTLAY	17,167	3.7%
OTHER		2019	%
	5505 CONTINGENCY	4,618	0.6%
TOTAL FINANCE		466,681	100%



MUNICIPAL BUILDINGS AND GROUNDS

PERSONAL SERVICES		2019	%
5189	CUSTODIAL SERVICES	32,051	27.5%
EMPLOYEE BENEFITS		2019	%
5275	EMPLOYEE HEALTH CARE PLAN	16,491	14.1%
5275.2	EMPLOYEE LIFE INSURANCE	72	0.1%
5275.3	EMPLOYEE VISION INSURANCE	171	0.1%
5275.4	EMPLOYEE DENTAL INSURANCE	811	0.7%
	TOTAL EMPLOYEE BENEFITS	17,544	15.0%
CONTRACTUAL SERVICES		2019	%
5207	BUILDING - DECORATIONS	5,000	4.3%
5217	LIABILITY INSURANCE	0	0.0%
5219	WORKMENS COMPENSATION INSURANCE	1,918	1.6%
5240	R & M - BUILDINGS	22,000	18.9%
5241	R & M - GROUNDS	30,000	25.7%
	TOTAL CONTRACTUAL SERVICES	58,918	50.5%
COMMODITIES		2019	%
5304	FUEL FOR HEATING	4,200	3.6%
5312	SUPPLIES - JANITORIAL	3,900	3.3%
	TOTAL COMMODITIES	8,100	6.9%
TOTAL MUNICIPAL BLDGS & GROUNDS		116,613	100%



BUILDINGS CONTROL AND INSPECTION

PERSONAL SERVICES		2019	%
5126	BUILDING COMMISSIONER	93,600	21.5%
5130	INSPECTOR - BUILDING	39,522	9.1%
5133	INSPECTOR - SIGN	500	0.1%
5161	EXTERIOR HOUSE INSPECTORS	12,200	2.8%
5188	ADMINISTRATIVE CLERK	46,365	10.6%
TOTAL PERSONAL SERVICES		192,187	44.1%
EMPLOYEE BENEFITS		2019	%
5275	EMPLOYEE HEALTH CARE PLAN	66,293	15.2%
5275.2	EMPLOYEE LIFE INSURANCE	216	0.0%
5275.3	EMPLOYEE VISION INSURANCE	614	0.1%
5275.4	EMPLOYEE DENTAL INSURANCE	2,645	0.6%
TOTAL EMPLOYEE BENEFITS		69,768	16.0%
CONTRACTUAL SERVICES		2019	%
5201	PROFESSIONAL SERVICES	15,000	3.4%
5201.1	HEARING OFFICER ATTORNEY BLDINGS	2,400	0.6%
5202	LEGAL SERVICES	20,000	4.6%
5202.1	INSPECTION - HEALTH/ELEVATORS	10,000	2.3%
5202.2	INSPECTION - PLUMBING	44,850	10.3%
5205	TELEPHONE	1,750	0.4%
5217	LIABILITY INSURANCE	19,910	4.6%
5218	AUTOMOBILE INSURANCE	2,000	0.5%
5219	WORKER'S COMP INSURANCE	6,994	1.6%
5244	MAINTENANCE - OFFICE EQUIPMENT	2,000	0.5%
5246	INFORMATIONAL SRVCS - PROPERTY	7,500	1.7%
5247	NUSIANCE ABATEMENTS	500	0.1%
5253	SEMINARS/CONFERENCES	5,000	1.1%
5255	TRAVEL EXPENSE	1,500	0.3%
5256	MAINTENANCE - AUTOMOTIVE	0	0.0%
5261	COMPUTER PROGRAMMING	5,000	1.1%
5271	DUES & PUBLICATIONS	2,750	0.6%
5272	POSTAGE	1,000	0.2%
TOTAL CONTRACTUAL SERVICES		148,154	34.0%
COMMODITIES		2019	%
5302	GAS/OIL	6,500	1.5%
5306	UNIFORMS	5,000	1.1%
5316	SUPPLIES - OFFICE	3,000	0.7%
5316.1	SUPPLIES - ZONING	500	0.1%
5323	MEDICAL EXAMS	250	0.1%
TOTAL COMMODITIES		15,250	3.5%
CAPITAL OUTLAY		2019	%
5411	OFFICE EQUIPMENT	5,000	1.1%
5413	COMPUTER HARDWARE/SOFTWARE	2,500	0.6%
TOTAL CAPITAL OUTLAY		7,500	1.7%
OTHER		2019	%
5505	CONTINGENCY	2,681	0.4%
TOTAL BLDGS CONTROLS/INSPECTION		435,539	100%



FIRE

PERSONAL SERVICES		2019	%
5134	CHIEF	123,590	2.2%
5135	DEPUTY CHIEF	113,490	2.1%
5136	CAPTAINS	312,644	5.7%
5137	LIEUTENANTS	191,395	3.5%
5145	GRANT WRITER	8,000	0.1%
5146	HOLIDAY PAY	105,000	1.9%
5148	OVERTIME	115,000	2.1%
5150	EDUCATION INCENTIVE	3,000	0.1%
5156	FIREFIGHTERS	1,283,749	23.2%
5157	PARAMEDICS	10,000	0.2%
5158	TRAINING OFFICER	3,000	0.1%
5160	DAY AMBULANCE LABOR	40,000	0.7%
5162	INSPECTOR	199,912	3.6%
5164	MECHANIC	4,000	0.1%
5168	EMS COORDINATOR	2,000	0.0%
5180	FIRE PENSION CONTRIBUTION	1,568,275	28.4%
5188	ADMINISTRATIVE CLERK	45,639	0.8%
TOTAL PERSONAL SERVICES		4,128,694	74.7%
EMPLOYEE BENEFITS		2019	%
5275	EMPLOYEE HEALTH CARE PLAN	546,371	9.9%
5275.2	EMPLOYEE LIFE INSURANCE	1,000	0.0%
5275.3	EMPLOYEE VISION INSURANCE	5,400	0.1%
5275.4	EMPLOYEE DENTAL INSURANCE	30,000	0.5%
5276	RETIREE HEALTH CARE PLAN	48,726	0.9%
5276.4	RETIREE DENTAL INSURANCE	14,155	0.3%
TOTAL EMPLOYEE BENEFITS		645,652	11.7%



FIRE - CONTINUED

CONTRACTUAL SERVICES		2019	%
5202	LEGAL/PROFESSIONAL SERVICES	20,000	0.4%
5205	TELEPHONE	24,000	0.4%
5217	LIABILITY INSURANCE	63,000	1.1%
5219	WORKMENS COMPENSATION INSURANCE	217,425	3.9%
5223	ASSESSMENT DIVISION 20	10,800	0.2%
5224	WELLNESS MEDICAL EXAM- VACCINATNS	10,000	0.2%
5231	R&M BREATHING EQUIPMENT	17,600	0.3%
5240	REPAIR/MAINT - BUILDINGS	13,000	0.2%
5241	REPAIR/MAINT - GROUNDS	3,000	0.1%
5242	REPAIR/MAINT - RADIO EQUIPMENT	2,280	0.0%
5243	REPAIR/MAINT - FIRE EQUIPMENT	2,500	0.0%
5244	REPAIR/MAINT - OFFICE EQUIPMENT	0	0.0%
5245	REPAIR/MAINT - COMPUTERS	10,070	0.2%
5247	REPAIR/MAINT - FUEL TANKS PUMP	3,300	0.1%
5248	REPAIR/MAINT - PARAMEDIC EQUIPMENT	4,400	0.1%
5253	SEMINARS/CONFERENCES	3,000	0.1%
5255	TRAVEL EXPENSE	1,400	0.0%
5266	TRAINING SCHOOL	25,000	0.5%
5271	DUES & PUBLICATIONS	4,000	0.1%
5287	GAS FOR HEATING	6,000	0.1%
	TOTAL CONTRACTUAL SERVICES	440,775	8.0%
COMMODITIES		2019	%
5302	GAS/OIL	16,000	0.3%
5306	UNIFORMS	32,000	0.6%
5312	SUPPLIES - JANITORIAL	9,000	0.2%
5314	SUPPLIES - FIRE PREVENTION	5,300	0.1%
5316	SUPPLIES - OFFICE	6,500	0.1%
5318	SUPPLIES - PARAMEDICS	12,000	0.2%
5320	PHOTOGRAPHY	1,300	0.0%
5326	TOOL & SUPPLIES	10,000	0.2%
5350	R&M MOTOR EQUIPMENT	40,400	0.7%
	TOTAL COMMODITIES	132,500	2.4%
CAPITAL OUTLAY		2019	%
5403	BUILDING IMPROVEMENTS	11,250	0.2%
5409	MACHINERY/EQUIPMENT	15,996	0.3%
5413	COMPUTER HARDWARE/SOFTWARE	33,101	0.6%
5433	MECHANIC TOOLS	15,000	0.3%
5445	FIRE TRAINING EQUIPMENT	2,300	0.0%
	TOTAL CAPITAL OUTLAY	77,646	1.4%
OTHER		2019	%
5505	CONTINGENCY	104,830	1.9%
TOTAL FIRE		5,530,097	100%



POLICE

PERSONAL SERVICES		2019	%
5134	CHIEF	118,000	1.8%
5135	DEPUTY CHIEF	114,913	1.8%
5137	LIEUTENANTS	211,044	3.3%
5138	SERGEANTS	484,490	7.6%
5139	SUPERVISOR OF SUPPORT SERVICES	96,425	1.5%
5140	PATROLMEN	1,797,049	28.1%
5141	TELECOMMUNICATIONS OFFICERS	316,801	4.9%
5144	MATRON	300	0.0%
5145	GRANT WRITER	8,000	0.1%
5146	HOLIDAY PAY	150,000	2.3%
5148	OVERTIME	200,000	3.1%
5150	INCENTIVE EDUCATIONAL DAY	7,771	0.1%
5152	CROSSING GUARDS	24,636	0.4%
5180	POLICE PENSION CONTRIBUTION	953,234	14.9%
5187	SECRETARY	59,466	0.9%
TOTAL PERSONAL SERVICES		4,542,129	71.0%
EMPLOYEE BENEFITS		2019	%
5275	EMPLOYEE HEALTH CARE PLAN	700,000	10.9%
5275.2	EMPLOYEE LIFE INSURANCE	3,000	0.0%
5275.3	EMPLOYEE VISION INSURANCE	6,000	0.1%
5275.4	EMPLOYEE DENTAL INSURANCE	30,000	0.5%
5276	RETIREE HEALTH CARE PLAN	12,000	0.2%
5276.4	RETIREE DENTAL INSURANCE	4,500	0.1%
TOTAL EMPLOYEE BENEFITS		755,500	11.8%



POLICE – CONTINUED

CONTRACTUAL SERVICES		2019	%
5201	PROFESSIONAL SERVICES	9,500	0.1%
5201.1	HEARING OFFICER ATTORNEY-POLICE	6,000	0.1%
5202	LEGAL SERVICES	20,000	0.3%
5205	TELEPHONE	50,000	0.8%
5212	SOCIAL WORKER PROGRAM	2,000	0.0%
5217	LIABILITY INSURANCE	60,000	0.9%
5218	VEHICLE INSURANCE	5,000	0.1%
5219	WORKMENS COMPENSATION INSURANCE	200,000	3.1%
5230	INVESTIGATIVE OPERATIONS	7,500	0.1%
5240	R & M - BUILDINGS	15,000	0.2%
5242	REPAIR/MAINT RADIO EQUIPMENT	3,000	0.0%
5242.1	RADIO ROOM MAINTENANCE AGREEMENT	50,000	0.8%
5244	R&M OFFICE EQUIPMENT	3,000	0.0%
5245	MAINTENANCE - COMPUTER	3,000	0.0%
5250	SHOOTING RANGE MAINTENANCE	12,500	0.2%
5253	SEMINARS/CONFERENCES	7,500	0.1%
5255	TRAVEL EXPENSE	5,000	0.1%
5260	LEAD SERVICES	18,000	0.3%
5262	INSTALLATION - EQUIPMENT	7,500	0.1%
5266	TRAINING SCHOOL EXPENSE	16,000	0.2%
5269	TOWING & STORAGE EXPENSE	80,000	1.2%
5271	DUES & PUBLICATIONS	2,500	0.0%
5272	POSTAGE	7,000	0.1%
5290	OTHER CONTRACTUAL	15,000	0.2%
5290.1	ANIMAL CONTROL	6,000	0.1%
5293	REPAIR/MAINT - OTHER EQUIPMENT	3,000	0.0%
	TOTAL CONTRACTUAL SERVICES	614,000	9.6%
COMMODITIES		2019	%
5302	GAS/OIL	55,000	0.9%
5306	UNIFORMS	36,000	0.6%
5316	SUPPLIES - OFFICE	10,000	0.2%
5320	PHOTOGRAPHY	250	0.0%
5322	SUPPLIES - RADIO/ELECTRONICS	750	0.0%
5324	SUPPLIES - TRAINING AIDS	3,000	0.0%
5326	TOOLS & SUPPLIES	8,000	0.1%
5332	CRIME PREVENTION/RELATIONS	5,000	0.1%
5333	DARE PROGRAM	2,500	0.0%
5334	BOARD OF PRISONERS	2,500	0.0%
5350	R&M MOTOR EQUIPMENT	20,000	0.3%
5350.1	ACCIDENTS/SQUADS	2,500	0.0%
	TOTAL COMMODITIES	145,500	2.3%
CAPITAL OUTLAY		2019	%
5407	AUTOMOTIVE EQUIPMENT	65,000	1.0%
5411	OFFICE EQUIPMENT	6,000	0.1%
5413	COMPUTER HARDWARE/SOFTWARE	15,000	0.2%
5417	OTHER EQUIPMENT	23,000	0.4%
5428	MOBILE TERMINAL EQUIPMENT	12,000	0.2%
5430	RADIO EQUIPMENT	25,000	0.4%
	TOTAL CAPITAL OUTLAY	146,000	2.3%
OTHER		2019	%
5503	FORFEITED FUNDS EXPENDITURES	1,000	0.0%
5505	CONTINGENCY	197,359	3.1%
	TOTAL OTHER	198,359	3.1%
TOTAL POLICE		6,401,488	100%



PUBLIC WORKS

PERSONAL SERVICES		2019	%
5148	OVERTIME	25,000	2.2%
5159	SEASONAL EMPLOYEES	23,360	2.0%
5164	MECHANIC	66,833	5.8%
5165	DIRECTOR OF PUBLIC WORKS	49,400	4.3%
5170	EMPLOYEE WAGES	331,904	28.7%
5188	ADMINISTRATIVE CLERK	33,115	2.9%
TOTAL PERSONAL SERVICES		529,612	45.8%
EMPLOYEE BENEFITS		2019	%
5275	EMPLOYEE HEALTH CARE PLAN	125,000	10.8%
5275.2	EMPLOYEE LIFE INSURANCE	8,400	0.7%
5275.3	EMPLOYEE VISION INSURANCE	1,500	0.1%
5275.4	EMPLOYEE DENTAL INSURANCE	1,000	0.1%
5276	RETIREE HEALTH CARE PLAN	750	0.1%
5276.4	RETIREE DENTAL INSURANCE	295	0.0%
TOTAL EMPLOYEE BENEFITS		136,945	11.8%
CONTRACTUAL SERVICES		2019	%
5201	PROFESSIONAL SERVICES	40,000	3.5%
5202	LEGAL PROFESSIONAL SERVICES	11,000	1.0%
5205	TELEPHONE	14,500	1.3%
5209	TREE REMOVAL & TRIMMING	15,000	1.3%
5217	LIABILITY INSURANCE	38,167	3.3%
5218	VEHICLE INSURANCE	4,536	0.4%
5218.1/5615	WORKMENS COMPENSATION INSURANCE	0	0.0%
5219	RENTAL OF BARRICADES	500	0.0%



PUBLIC WORKS - CONTINUED

	5226	JULIE	100	0.0%
	5233	STREET LIGHTING	68,000	5.9%
	5235	TREE REPLACEMENT	8,000	0.7%
	5236	STREET MAINTENANCE	50,000	4.3%
	5237.2	SIDEWALK RECONSTRUCTION	20,000	1.7%
	5238	REPAIR/MAINT. - STREET LIGHTS	20,000	1.7%
	5239	REPAIR/MAINT. - TRAFFIC LIGHTS	2,000	0.2%
	5240	REPAIR/MAINT - BUILDING	10,000	0.9%
	5241	R & M: GROUNDS	47,000	4.1%
	5242	REPAIR/MAINT. - RADIO SYSTEM	0	0.0%
	5244	R & M: OFFICE EQUIPMENT	0	0.0%
	5253	SEMINARS/CONFERENCES	3,000	0.3%
	5268	UNIFORM RENTAL	13,500	1.2%
	5269	TOWING & STORAGE EXPENSE	500	0.0%
	5283	RODENT CONTROL	5,000	0.4%
		TOTAL CONTRACTUAL SERVICES	370,803	32.0%
COMMODITIES			2019	%
	5302	GAS/OIL	22,500	1.9%
	5316	SUPPLIES - OFFICE	2,500	0.2%
	5323	MEDICAL EXAM-VACCINATIONS	1,500	0.1%
	5326	TOOLS & SUPPLIES	10,000	0.9%
	5327	SUPPLIES - SNOW & ICE CONTROL	40,000	3.5%
	5328	LEAFING SUPPLIES	5,000	0.4%
	5341	PLOWING EQUIPMENT	0	0.0%
	5342	STREET SIGNS	7,500	0.6%
	5348	WEED CONTROL	1,500	0.1%
	5350	REPAIR/MAINT. - MOTOR EQUIPMENT	0	0.0%
	5352	REPAIR/MAINT. - PARKWAYS	0	0.0%
	5358	R & M: FORESTRY EQUIPMENT	0	0.0%
		TOTAL COMMODITIES	90,500	7.8%
CAPITAL OUTLAY			2019	%
	5409	MACHINERY/EQUIPMENT	0	0.0%
	5413	COMPUTER HARDWARE/SOFTWARE	0	0.0%
	5420	DISC CHIPPER - STREET EQUIPMENT	0	0.0%
	5425	STREET SWEEPER/STREET EQUIPMENT	0	0.0%
	5433	MECHANIC TOOLS	0	0.0%
	5459	EQUIPMENT	0	0.0%
		TOTAL CAPITAL OUTLAY	0	0.0%
PUBLIC BUS SERVICE			2019	%
	52-5275	PACE PROGRAM FEES	1,200	0.1%
	52-5290	OTHER CONTRACTUAL	2,000	0.2%
	52-5302	GAS/OIL	960	0.1%
		TOTAL PUBLIC BUS SERVICE	4,160	0.4%
OTHER			2019	%
	5505	CONTINGENCY	24,968	0.5%
TOTAL PUBLIC WORKS			1,156,987	100%



GENERAL FUND – FUND BALANCE

GENERAL FUND 2019 FISCAL YEAR BUDGET - FUND BALANCE

	2019	2018	INC/(DEC)	%
TOTAL REVENUES	15,326,056	15,066,349	259,706	1.7%
TOTAL EXPENDITURES	14,911,290	14,540,134	371,156	2.6%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	414,766	526,215	(111,449)	-21%
OTHER FINANCING SOURCES (USES)				
PROCEEDS FROM DEBT ISSUANCE	272,425	321,525	(49,100)	-15.3%
DEBT SERVICE FUND	(28,176)	(87,000)	58,824	-67.6%
TRANSFER TO CDBG	(145,623)	(160,000)	14,377	-9.0%
TRANSFER TO CAPITAL IMPROVEMENT FUND	(272,425)	(321,525)	49,100	-15.3%
TRANSFER TO ILLINOIS MUNICIPAL RETIREMENT	(228,082)	(207,250)	(20,833)	10.1%
TOTAL OTHER FINANCING SOURCES (USES)	(401,881)	(454,250)	52,369	-11.5%
NET CHANGE IN FUND BALANCE	12,885	71,965	(59,081)	-82.1%
FUND BALANCE - BEGINNING OF YEAR	4,692,006	4,620,041	71,965	1.6%
FUND BALANCE - END OF YEAR	4,704,891	4,692,006	12,885	0.3%



GARBAGE FUND - DESCRIPTION

The Garbage Fund accounts for revenues derived from residential and commercial trash and yard waste collection. Due to its business-like nature, this fund is classified as an enterprise type fund.



GARBAGE FUND – DETAIL BY ACCOUNT

REVENUES							
		2019	%	2018	%	INC/(DEC)	%
CHARGES FOR SERVICES							
4060	RUBBISH BILLINGS	650,000	94.9%	650,000	94.9%	0	0.0%
4062	TRASH & COMPOST TAG REVENUES	20,000	2.9%	20,000	2.9%	0	0.0%
	TOTAL CHARGES FOR SERVICES	670,000	97.8%	670,000	97.8%	0	0.0%
FINES & FORFEITURES							
4066	RUBBISH PENALTIES	15,000	2.2%	15,000	2.2%	0	0.0%
INVESTMENT INCOME							
4070	INTEREST INCOME	20	0.0%	20	0.0%	0	0.0%
	TOTAL REVENUES	685,020	100%	685,020	100%	0	0.0%
EXPENDITURES							
		2019	%	2018	%	INC/(DEC)	%
CONTRACTUAL SERVICES							
5202	LEGAL & PROFESSIONAL SERVICES	0	0.0%	311	0.0%	(311)	-100.0%
5280	RUBBISH / GARBAGE REMOVAL	469,200	74.8%	500,000	76.0%	(30,800)	-6.2%
5281	TRASH AND COMPOST TAG EXP	14,000	2.2%	14,000	2.1%	0	0.0%
5289	DUMPING FEES	144,000	23.0%	144,000	21.9%	0	0.0%
	TOTAL CONTRACTUAL SERVICES	627,200	100.0%	658,311	100.0%	(31,111)	-4.7%
	TOTAL EXPENDITURES	627,200	100%	658,311	100%	(31,111)	-4.7%
	EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	57,820		26,709		31,111	116%
	OTHER FINANCING SOURCES (USES)	0		0		0	
	NET CHANGE IN FUND BALANCE	57,820		26,709		31,111	116.5%
	FUND BALANCE (DEFICIT) - BEG. OF YEAR	21,474		(5,235)		26,709	-510.2%
	FUND BALANCE - END OF YEAR	79,294		21,474		57,820	269.3%



IMRF FUND - DESCRIPTION

The IMRF Fund accounts for State mandated pension funds for all full-time and eligible part-time Village employees, except sworn fire and police employees.



IMRF FUND – BUDGET DETAIL BY ACCOUNT

REVENUES								
			2019	%	2018	%	INC/(DEC)	%
PROPERTY TAXES								
4001	PROPERTY TAXES		250,920	100.0%	151,175	100.0%	99,745	66.0%
TOTAL REVENUES			250,920	100%	151,175	100%	99,745	66.0%
EXPENDITURES								
			2019	%	2018	%	INC/(DEC)	%
EMPLOYEE BENEFITS								
5610	IMRF EXPENDITURES		205,359	42.9%	107,872	34.2%	97,487	90.4%
5620	SOCIAL SECURITY TAX		121,723	25.4%	101,444	32.2%	20,279	20.0%
5625	MEDICARE		119,920	25.0%	100,746	32.0%	19,174	19.0%
5630	UNEMPLOYMENT TAX		32,000	6.7%	5,060	1.6%	26,940	532.4%
TOTAL EMPLOYEE BENEFITS			479,002	100.0%	315,122	100.0%	163,880	52.0%
TOTAL EXPENDITURES			479,002	100%	315,122	100%	163,880	52.0%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES			(228,082)		(163,947)		(64,135)	39%
OTHER FINANCING SOURCES (USES)								
	OPERATING TRANSFER FROM GENERAL FUND		228,082		207,250		20,833	10.1%
NET CHANGE IN FUND BALANCE			0		43,303		(43,303)	-100.0%
FUND BALANCE (DEFICIT) - BEG. OF YEAR			(129,146)		(172,448)		43,303	-25.1%
FUND BALANCE DEFICIT - END OF YEAR			(129,146)		(129,146)		0	0.0%



MOTOR FUEL TAX FUND - DESCRIPTION

The **Motor Fuel Tax Fund** accounts for the expenditure of the Village's allocation of the State Motor Fuel Tax. These monies are restricted to street construction improvements and related Items.



MOTOR FUEL TAX FUND - BUDGET DETAIL BY ACCOUNT

REVENUES							
		2019	%	2018	%	INC/(DEC)	%
INTERGOVERNMENTAL							
4025	MOTOR FUEL TAX (STATE)	204,000	99.2%	200,000	100.0%	4,000	2.0%
INVESTMENT INCOME							
4070	INTEREST INCOME	1,675	0.8%	0	0.0%	1,675	
TOTAL REVENUES		205,675	100%	200,000	100%	5,675	2.8%
EXPENDITURES							
		2019	%	2018	%	INC/(DEC)	%
CONTRACTUAL SERVICES							
5202	LEGAL & PROFESSIONAL SERVICES	0		0	0.0%	0	
5238.2	STREET REPAVING	0		473,000	100.0%	(473,000)	-100.0%
	TOTAL CONTRACTUAL SERVICES	0		473,000	100.0%	(473,000)	-100.0%
TOTAL EXPENDITURES		0		473,000	100%	(473,000)	-100.0%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		205,675		(273,000)		478,675	-175%
OTHER FINANCING SOURCES (USES)		0		0		0	
NET CHANGE IN FUND BALANCE		205,675		(273,000)		478,675	-175.3%
FUND BALANCE (DEFICIT) - BEG. OF YEAR		1,369,165		1,642,165		(273,000)	-16.6%
FUND BALANCE DEFICIT - END OF YEAR		1,574,840		1,369,165		205,675	15.0%



CDBG FUND - DESCRIPTION

Community Development Block Grant (CDBG) Fund is used primarily to support capital improvement projects (e.g., roads, sewers, facilities) for the Village.

The Community Development Block Grant (CDBG) program is the primary community development program of the federal government, and is funded by the U.S. Dept. of Housing and Urban Development (HUD). The main objective of the CDBG program is the development of viable communities including decent housing, a suitable living environment and expanding economic opportunities, principally for persons of low and moderate income. Cook County uses its CDBG funding primarily to support capital improvement projects (e.g., roads, sewers, facilities) and social services, including homeless prevention/intervention, development of public-private partnerships and planning. in suburban Cook County.



CDBG FUND – BUDGET DETAIL BY ACCOUNT

REVENUES							
		2019	%	2018	%	INC/(DEC)	%
INTERGOVERNMENTAL							
4026	COOK COUNTY GRANT	400,000	100.0%	200,000	100.0%	200,000	100.0%
TOTAL REVENUES		400,000	100%	200,000	100%	200,000	100.0%
EXPENDITURES							
		2019	%	2018	%	INC/(DEC)	%
CONTRACTUAL SERVICES							
5236	STREET RECONSTRUCTION	545,623	100.0%	360,000	100.0%	185,623	51.6%
	TOTAL CONTRACTUAL SERVICES	545,623	100.0%	360,000	100.0%	185,623	51.6%
TOTAL EXPENDITURES		545,623	100%	360,000	100%	185,623	51.6%
EXCESS (DEFICIT) OF REVENUES							
OVER (UNDER) EXPENDITURES		(145,623)		(160,000)		14,377	-9.0%
OTHER FINANCING SOURCES (USES)							
	OPERATING TRANSFER FROM GENERAL FUND	145,623		160,000		(14,377)	-9.0%
NET CHANGE IN FUND BALANCE		0		0		0	
FUND BALANCE (DEFICIT) - BEG. OF YEAR		(178,109)		(178,109)		0	0.0%
FUND BALANCE DEFICIT - END OF YEAR		(178,109)		(178,109)		0	0.0%



TAX INCREMENT FINANCING FUNDS

TIF funds are used to account for incremental real estate tax revenues received from TIF districts are used for the development of the Redevelopment area.

Funds are generated by growth in the Equalized Assessed Valuation (EAV) of properties within a designated district over a period of 23 years. When an area is declared a TIF district, the amount of property tax the area generates is set as a base EAV amount. As property values increase, all property tax growth above that amount can be used to fund redevelopment projects within the district. The increase, or increment, can be used to pay back upfront costs, or can be used on a pay-as-you-go basis for individual projects.



ROOSEVELT – BUDGET DETAIL BY ACCOUNT

REVENUES							
		2019	%	2018	%	INC/(DEC)	%
PROPERTY TAXES							
4001	PROPERTY TAXES	250,000	98.6%	60,000	94.5%	190,000	316.7%
INVESTMENT INCOME							
4070	INTEREST INCOME	3,500	1.4%	3,500	5.5%	0	0.0%
TOTAL REVENUES		253,500	100%	63,500	100%	190,000	299.2%
EXPENDITURES							
		2019	%	2018	%	INC/(DEC)	%
CONTRACTUAL SERVICES							
5202	LEGAL & PROFESSIONAL SERVICES	20,000	1.8%	19,745	1.2%	255	1.3%
5229	TIF PROGRAM DISBURSEMENTS	19,658	1.8%	19,658	1.2%	0	0.0%
5204	AUDIT SERVICES	3,250	0.3%	3,250	0.2%	0	0.0%
5206	REFUND OF TIF TAXES	26,000	2.3%	18,500	1.1%	7,500	40.5%
5237	STREET RECONSTRUCTION	333,338	29.7%	475,559	28.3%	(142,221)	-29.9%
5257	GRANT/PROGRAM EXPENDITURES	600,000	53.4%	755,000	44.9%	(155,000)	-20.5%
5287	GAS FOR HEATING	2,000	0.2%	2,000	0.1%	0	0.0%
5291	REPAIRS & MAINTENANCE	0	0.0%	170,000	10.1%	(170,000)	-100.0%
TOTAL CONTRACTUAL SERVICES		1,004,246	89.4%	1,463,712	87.0%	(459,466)	-31.4%
COMMODITIES							
5326	TOOLS & SUPPLIES	0	0.0%	0	0.0%	0	
CAPITAL OUTLAY							
5403	BUILDING IMPROVEMENTS	0	0.0%	100,000	5.9%	(100,000)	-100.0%
OTHER							
5505	CONTINGENCY-BROWNSFIELD LOAN	118,954	10.6%	118,954	7.1%	(0)	0.0%
TOTAL EXPENDITURES		1,123,200	100%	1,682,667	100%	(559,467)	-33.2%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		(869,700)		(1,619,167)		749,467	-46%
OTHER FINANCING SOURCES (USES)		(375,000)		0		(375,000)	
NET CHANGE IN FUND BALANCE		(1,244,700)		(1,619,167)		374,467	-23.1%
FUND BALANCE (DEFICIT) - BEG. OF YEAR		1,606,805		3,225,972		(1,619,167)	-50.2%
FUND BALANCE DEFICIT - END OF YEAR		362,105		1,606,805		(1,244,700)	-77.5%



22ND/17TH STREET – BUDGET DETAIL BY ACCOUNT

REVENUES							
		2019	%	2018	%	INC/(DEC)	%
PROPERTY TAXES							
4001	PROPERTY TAXES	0	0.0%	1,500,000	99.9%	(1,500,000)	-100.0%
INVESTMENT INCOME							
4070	INTEREST INCOME	900	100.0%	1,800	0.1%	(900)	-50.0%
TOTAL REVENUES		900	100%	1,501,800	100%	(1,500,900)	-99.9%
EXPENDITURES							
		2019	%	2018	%	INC/(DEC)	%
CONTRACTUAL SERVICES							
5201	PROFESSIONAL SERVICES	0		2,500	23.4%	(2,500)	-100.0%
5202	LEGAL & PROFESSIONAL SERVICES	0		4,923	46.1%	(4,923)	-100.0%
5204	AUDIT SERVICES	0		3,250	30.5%	(3,250)	-100.0%
5229	TIF DISBURSEMENTS	0		0	0.0%	0	
TOTAL CONTRACTUAL SERVICES		0		10,673	100.0%	(10,673)	-100.0%
OTHER							
5505	CONTINGENCY	0		0	0.0%	0	
TOTAL EXPENDITURES		0		10,673	100%	(10,673)	-100.0%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		900		1,491,127		(1,490,227)	-100%
OTHER FINANCING SOURCES (USES)							
		595,975		595,975		0	0.0%
		279,025		3,686,590		(3,407,565)	-92.4%
TOTAL OTHER FINANCING SOURCES (USES)		875,000		4,282,565		(3,407,565)	-79.6%
NET CHANGE IN FUND BALANCE		875,900		5,773,692		(4,897,792)	-84.8%
FUND BALANCE (DEFICIT) - BEG. OF YEAR		9,251,553		3,477,861		5,773,692	166.0%
FUND BALANCE DEFICIT - END OF YEAR		10,127,453		9,251,553		875,900	9.5%



27TH /23RD STREET – BUDGET DETAIL BY ACCOUNT

REVENUES							
		2019	%	2018	%	INC/(DEC)	%
PROPERTY TAXES							
4001	PROPERTY TAXES	115,000	99.4%	117,000	99.5%	(2,000)	-1.7%
INVESTMENT INCOME							
4070	INTEREST INCOME	650	0.6%	600	0.5%	50	8.3%
TOTAL REVENUES		115,650	100%	117,600	100%	(1,950)	-1.7%
EXPENDITURES							
		2019	%	2018	%	INC/(DEC)	%
CONTRACTUAL SERVICES							
5201	PROFESSIONAL SERVICES	0	0.0%	0	0.0%	0	
5202	LEGAL & PROFESSIONAL SERVICES	0	0.0%	989	0.2%	(989)	-100.0%
5204	AUDIT SERVICES	3,250	100.0%	3,250	0.5%	0	0.0%
5229	TIF DISBURSEMENTS	0	0.0%	150,000	23.9%	(150,000)	-100.0%
5237	STREET RECONSTRUCTION	0	0.0%	473,300	75.4%	(473,300)	-100.0%
	TOTAL CONTRACTUAL SERVICES	3,250	100.0%	627,539	100.0%	(624,289)	-99.5%
TOTAL EXPENDITURES		3,250	100%	627,539	100%	(624,289)	-99.5%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		112,400		(509,939)		622,339	-122%
OTHER FINANCING SOURCES (USES)							
	OPERATING TRANSFER	0		0		0	
NET CHANGE IN FUND BALANCE		112,400		(509,939)		622,339	-122.0%
FUND BALANCE (DEFICIT) - BEG. OF YEAR		(372,635)		137,304		(509,939)	-371.4%
FUND BALANCE DEFICIT - END OF YEAR		(260,235)		(372,635)		112,400	-30.2%



17TH AVENUE – BUDGET DETAIL BY ACCOUNT

REVENUES								
			2019	%	2018	%	INC/(DEC)	%
PROPERTY TAXES								
4001	PROPERTY TAXES		0	0.0%	0	0.0%	0	
INVESTMENT INCOME								
4070	INTEREST INCOME		12	100.0%	13	100.0%	(1)	-7.7%
TOTAL REVENUES			12	100%	13	100%	(1)	-7.7%
EXPENDITURES								
			2019	%	2018	%	INC/(DEC)	%
CONTRACTUAL SERVICES								
5202	LEGAL & PROFESSIONAL SERVICES		1,500	0.4%	1,333	100.0%	167	12.5%
	TOTAL CONTRACTUAL SERVICES		1,500	0.4%	1,333	100.0%	167	12.5%
OTHER								
5505	CONTINGENCY		375,000	99.6%	0	0.0%	375,000	
TOTAL EXPENDITURES			376,500	100%	1,333	100%	375,167	28144.6%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES			(376,488)		(1,320)		(375,168)	28422%
OTHER FINANCING SOURCES (USES)								
	OPERATING TRANSFER		375,000		0		0	
NET CHANGE IN FUND BALANCE			(1,488)		(1,320)		(168)	12.7%
FUND BALANCE (DEFICIT) - BEG. OF YEAR			(3,234)		(1,914)		(1,320)	69.0%
FUND BALANCE DEFICIT - END OF YEAR			(4,722)		(3,234)		(1,488)	46.0%



19TH STREET – BUDGET DETAIL BY ACCOUNT

REVENUES							
		2019	%	2018	%	INC/(DEC)	%
PROPERTY TAXES							
	4001 PROPERTY TAXES	130,000	99.8%	72,000	99.9%	58,000	80.6%
INVESTMENT INCOME							
	4070 INTEREST INCOME	300	0.2%	90	0.1%	210	233.3%
TOTAL REVENUES		130,300	100%	72,090	100%	58,210	80.7%
EXPENDITURES							
		2019	%	2018	%	INC/(DEC)	%
CONTRACTUAL SERVICES							
	5201 PROFESSIONAL SERVICES	0	0.0%	0	0.0%	0	
	5202 LEGAL & PROFESSIONAL SERVICES	0	0.0%	3,518	6.4%	(3,518)	-100.0%
	5204 AUDIT SERVICES	3,250	2.5%	3,250	5.9%	0	0.0%
	5229 TIF DISBURSEMENTS	126,750	97.5%	48,000	87.6%	78,750	164.1%
TOTAL CONTRACTUAL SERVICES		130,000	100.0%	54,768	100.0%	75,232	137.4%
TOTAL EXPENDITURES		130,000	100%	54,768	100%	75,232	137.4%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		300		17,322		(17,022)	-98%
OTHER FINANCING SOURCES (USES)							
	OPERATING TRANSFER	0		0		0	
NET CHANGE IN FUND BALANCE		300		17,322		(17,022)	-98.3%
FUND BALANCE (DEFICIT) - BEG. OF YEAR		17,322		0		17,322	
FUND BALANCE DEFICIT - END OF YEAR		17,622		17,322		300	1.7%



DEBT SERVICE FUND

This fund is used to account for the accumulation of resources for the payment of the Village's General Obligation Debt.



DEBT SERVICE – BUDGET DETAIL BY ACCOUNT

REVENUES							
		2019	%	2018	%	INC/(DEC)	%
PROPERTY TAXES							
4001	PROPERTY TAXES	1,060,049	100.0%	968,603	100.0%	91,446	9.4%
INVESTMENT INCOME							
4070	INTEREST INCOME	0	0.0%	0	0.0%	0	
TOTAL REVENUES		1,060,049	100%	968,603	100%	91,446	9.4%
EXPENDITURES							
		2019	%	2018	%	INC/(DEC)	%
DEBT SERVICE							
5705	PRINCIPAL-ANNUAL ROLLOVER	975,000	57.7%	925,000	56.4%	50,000	5.4%
5710	INTEREST - ANNUAL ROLLOVER	19,500	1.2%	16,856	1.0%	2,644	15.7%
5712	PRINCIPAL - 2003 A	18,599	1.1%	20,162	1.2%	(1,563)	-7.8%
5715	PRINCIPAL 2015	565,000	33.4%	550,000	33.6%	15,000	2.7%
5758	INTEREST - 2003 A	21,401	1.3%	19,838	1.2%	1,563	7.9%
5760	INTEREST 2015	90,450	5.4%	106,950	6.5%	(16,500)	-15.4%
TOTAL DEBT SERVICE		1,689,950	100.0%	1,638,806	100.0%	51,144	3.1%
TOTAL EXPENDITURES		1,689,950	100%	1,638,806	100%	51,144	3.1%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		(629,901)		(670,203)		40,302	-6%
OTHER FINANCING SOURCES (USES)							
	OPERATING TRANSFER FROM GENERAL FUND	28,176		87,000		(58,824)	-67.6%
	DEBT ISSUANCE	650,225		603,475		46,750	7.7%
	BOND ISSUANCE COSTS	(48,500)		(20,000)		(28,500)	142.5%
TOTAL OTHER FINANCING SOURCES (USES)		629,901		670,475		(40,574)	-6.1%
NET CHANGE IN FUND BALANCE		0		272		(272)	-100.0%
FUND BALANCE (DEFICIT) - BEG. OF YEAR		670,150		669,878		272	0.0%
FUND BALANCE DEFICIT - END OF YEAR		670,150		670,150		0	0.0%



DEBT SERVICE FUND – DETAIL SCHEDULE

Series 2003A						Series 2015A					
Date	Principal	Yield	Accreted Value	Debt Service	Annual Debt Service	Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/1/2017						12/1/2017					
6/1/2018				-		6/1/2018			45,225.00	45,225.00	
12/1/2018	18,598.80	5.140%	21,401.20	40,000.00	40,000.00	12/1/2018	565,000	3.000%	45,225.00	610,225.00	655,450.00
6/1/2019				-		6/1/2019			36,750.00	36,750.00	
12/1/2019	17,430.80	5.230%	22,569.20	40,000.00	40,000.00	12/1/2019	590,000	3.000%	36,750.00	626,750.00	663,500.00
6/1/2020				-		6/1/2020			27,900.00	27,900.00	
12/1/2020	16,253.20	5.340%	23,746.80	40,000.00	40,000.00	12/1/2020	605,000	3.000%	27,900.00	632,900.00	660,800.00
6/1/2021				-		6/1/2021			18,825.00	18,825.00	
12/1/2021	17,103.60	5.420%	27,896.40	45,000.00	45,000.00	12/1/2021	620,000	3.000%	18,825.00	638,825.00	657,650.00
6/1/2022				-		6/1/2022			9,525.00	9,525.00	
12/1/2022	14,198.80	5.500%	25,801.20	40,000.00	40,000.00	12/1/2022	635,000	3.000%	9,525.00	644,525.00	654,050.00
			\$ 121,414.80	\$ 205,000.00	\$ 205,000.00				\$ 276,450.00	\$ 3,291,450.00	\$ 3,291,450.00



CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the resources accumulated and payments made for major capital purchased for governmental operations.



CAPITAL PROJECTS – DETAIL BUDGET BY ACCOUNT

REVENUES								
		2019	%	2018	%	INC/(DEC)	%	
INTERGOVERNMENTAL								
	4028 OTHER INTERGOVERNMENTAL	0	0.0%	0	0.0%	0		
OTHER								
	4092 RENTAL INCOME	50,400	100.0%	50,400	100.0%	0	0.0%	
TOTAL REVENUES		50,400	100%	50,400	100%	0	0.0%	
EXPENDITURES								
		2019	%	2018	%	INC/(DEC)	%	
CONTRACTUAL SERVICES								
	5201 PROFESSIONAL SERVICES	170,000	17.3%	350,000	15.7%	(180,000)	-51.4%	
	5224 PROPERTY TAX PAYMENTS	0	0.0%	0	0.0%	0		
	5237 STREET RECONSTRUCTION	0	0.0%	650,000	29.2%	(650,000)	-100.0%	
TOTAL CONTRACTUAL SERVICES		170,000	17.3%	1,000,000	44.9%	(830,000)	-83.0%	
CAPITAL OUTLAY								
	5401 BUILDING	265,013	26.9%	618,000	27.7%	(352,987)	-57.1%	
	5403 BUILDING IMPROVEMENTS	0	0.0%	250,000	11.2%	(250,000)	-100.0%	
	5407 AUTOMOTIVE EQUIPMENT	0	0.0%	79,400	3.6%	(79,400)	-100.0%	
	5408 PURCHASE OF EQUIPMENT	550,000	55.8%	180,000	8.1%	370,000	205.6%	
	5413 COMPUTER HARDWARE/SOFTWARE	0	0.0%	100,000	4.5%	(100,000)	-100.0%	
TOTAL CAPITAL OUTLAY		815,013	82.7%	1,227,400	55.1%	(412,387)	-33.6%	
TOTAL EXPENDITURES		985,013	100%	2,227,400	100%	(1,242,387)	-55.8%	
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		(934,613)		(2,177,000)		1,242,387	-57%	
OTHER FINANCING SOURCES (USES)								
	OPERATING TRANSFER FROM GENERAL FUND	272,425		321,525		(49,100)	-15.3%	
	BOND PROCEEDS	11,000,000		0		11,000,000		
TOTAL OTHER FINANCING SOURCES (USES)		11,272,425		321,525		10,950,900	3405.9%	
NET CHANGE IN FUND BALANCE		10,337,812		(1,855,475)		12,193,287	-657.2%	
FUND BALANCE (DEFICIT) - BEG. OF YEAR		447,536		2,303,011		(1,855,475)	-80.6%	
FUND BALANCE DEFICIT - END OF YEAR		10,785,348		447,536		10,337,812	2309.9%	



WATER AND SEWAGE FUND

The Water and Sewer Fund accounts for revenues derived from residential water and sewer sales which are used to operate and maintain the Village's water and sewer system.

Due to its business-like nature, this fund is classified as an enterprise type fund.



WATER FUND – DETAIL BUDGET BY ACCOUNT

REVENUES								
			2019	%	2018	%	INC/(DEC)	%
CHARGES FOR SERVICES								
	4004	WATER TOWER RENTERS	34,320	1.0%	70,000	2.1%	(35,680)	-51.0%
	4062	TURN-ON FEE	7,500	0.2%	10,000	0.3%	(2,500)	-25.0%
	4064	WATER SALES	2,850,000	84.9%	2,800,000	83.3%	50,000	1.8%
	4065	SEWERAGE CHARGES	350,000	10.4%	350,000	10.4%	0	0.0%
	4067	WATER METER SALES	14,000	0.4%	5,000	0.1%	9,000	180.0%
	4084	ADMIN FEE - SHUT OFF LIST	15,000	0.4%	15,000	0.4%	0	0.0%
	4085	CROSS CONNECTION FEES	24,000	0.7%	50,000	1.5%	(26,000)	-52.0%
		TOTAL CHARGES FOR SERVICES	3,294,820	98.2%	3,300,000	98.2%	(5,180)	-0.2%
FINES & FORFEITURES								
	4066	PENALTIES	60,000	1.8%	60,000	1.8%	0	0.0%
INVESTMENT INCOME								
	4070	INTEREST INCOME	400	0.0%	1,205	0.0%	(805)	-66.8%
OTHER								
	4090/4097	MISCELLANEOUS	500	0.0%	500	0.0%	0	0.0%
		TOTAL REVENUES	3,355,720	100%	3,361,705	100%	(5,985)	-0.2%



WATER FUND – DETAIL BUDGET BY ACCOUNT

EXPENDITURES							
PERSONAL SERVICES		2019	%	2018	%	INC/(DEC)	%
	5170 WAGES, PW EMPLOYEES	122,215	2.1%	105,244	2.8%	16,971	16.1%
	5108 COLLECTOR	27,192	0.5%	26,460	0.7%	732	2.8%
	5165 DIRECTOR OF PUBLIC WORKS	49,400	0.9%	49,400	1.3%	0	0.0%
	5188 ADMINISTRATIVE CLERK	40,127	0.7%	47,850	1.3%	(7,723)	-16.1%
	TOTAL PERSONAL SERVICES	238,934	4.1%	228,954	6.0%	9,980	4.4%
CONTRACTUAL SERVICES							
	5201 PROFESSIONAL SERVICES	85,000	1.5%	85,000	2.2%	0	0.0%
	5202 PROFESSIONAL & LEGALSERVICES	1,610	0.0%	1,611	0.0%	(1)	-0.1%
	5203 CC INSPECTIONS	38,500	0.7%	38,500	1.0%	0	0.0%
	5217 LIABILITY INSURANCE	31,200	0.5%	31,200	0.8%	0	0.0%
	5219 WORKMANS COMPENSATION INS	10,115	0.2%	10,115	0.3%	0	0.0%
	5226 J.U.L.I.E	1,500	0.0%	1,500	0.0%	0	0.0%
	5234 MAINTENANCE - MATERIAL	2,500	0.0%	2,500	0.1%	0	0.0%
	5240 BUILDING REPAIR MAINTENANCE	2,500	0.0%	2,500	0.1%	0	0.0%
	5250 50-50 FLOOD CONTROL ASSISTANCE	12,500	0.2%	75,000	2.0%	(62,500)	-83.3%
	5267 RENTAL - EQUIPMENT	3,000	0.1%	3,000	0.1%	0	0.0%
	5272 POSTAGE	13,500	0.2%	13,500	0.4%	0	0.0%
	5287 GAS FOR HEATING	4,500	0.1%	4,500	0.1%	0	0.0%
	6840 IEPA-NPDES PERMITS	1,000	0.0%	1,000	0.0%	0	0.0%
	TOTAL CONTRACTUAL SERVICES	207,425	3.6%	269,926	7.1%	(62,501)	-23.2%
COMMODITIES							
	5302 GAS/OIL(76)	13,500	0.2%	13,500	0.4%	0	0.0%
	5326 TOOLS AND SUPPLIES	5,000	0.1%	5,000	0.1%	0	0.0%
	5375 PURCHASES - WATER METERS	6,000	0.1%	6,000	0.2%	0	0.0%
	5377 PURCHASES - HYDRANT	20,000	0.3%	20,000	0.5%	0	0.0%
	TOTAL COMMODITIES	44,500	0.8%	44,500	1.2%	0	0.0%
CAPITAL OUTLAY							
	5206 STREET SWEEPER (MULTI USE VEHICLE)	0	0.0%	6,500	0.2%	(6,500)	-100.0%
	5450 EMERGENCY WATER MAIN	250,000	4.3%	250,000	6.6%	0	0.0%
	6827 REPLACE - MAINS	300,000	5.2%	0	0.0%	300,000	
	6829 NEW - METER PARTS	1,200,000	20.7%	0	0.0%	1,200,000	
	TOTAL CAPITAL OUTLAY	1,750,000	30.2%	256,500	6.8%	1,493,500	582.3%
TRANSMISSION/DISTRIBUTION							
	6810 COST OF WATER PURCHASED	2,100,000	36.2%	2,100,000	55.5%	0	0.0%
	6827 REPAIR/MAINT - MAINS	300,000	5.2%	600,000	15.8%	(300,000)	-50.0%
	6829 REPAIR/MAINT - METERS	0	0.0%	500	0.0%	(500)	-100.0%
	6830 REPAIR/MAINT - METER PARTS	20,000	0.3%	20,000	0.5%	0	0.0%
	6831 REPAIR/MAINT - HYDRANTS	15,000	0.3%	15,000	0.4%	0	0.0%
	5281 REPAIR/MAINT - SEWER SYSTEM	250,000	4.3%	250,000	6.6%	0	0.0%
	6833 REPAIR/MAINT - WATER TANK	875,000	15.1%	1,500	0.0%	873,500	58233.3%
	TOTAL TRANSMISSION/DISTRIBUTION	3,560,000	61.4%	2,987,000	78.9%	573,000	19.2%
TOTAL EXPENDITURES		5,800,859	100%	3,786,880	100%	2,013,979	53.2%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		(2,445,139)		(425,175)		(2,019,964)	475%
OTHER FINANCING SOURCES (USES)		0		0		0	
NET CHANGE IN FUND BALANCE		(2,445,139)		(425,175)		(2,019,964)	475.1%
FUND BALANCE (DEFICIT) - BEG. OF YEAR		10,607,013		11,032,188		(425,175)	-3.9%
FUND BALANCE - END OF YEAR		8,161,874		10,607,013		(2,445,139)	-23.1%