

MEMORANDUM

TO: Mayor and Board of Trustees of Sauk Village, Illinois
FROM: Richard Dieterich, Interim Village Manager
RE: Adopted Budget for Fiscal Year 2011-12
DATE: November 14, 2011

I am pleased to transmit to you the adopted 2011-12 Village of Sauk Village budget. This budget includes all Village funds and activities. The total budget is \$16,139,660. Although every effort has been made to be as complete and as accurate as possible, constraints imposed by inconsistent financial records and the lack of an audit for the 2009-10 fiscal year limit the precision of this budget. While the budget is in balance, Sauk Village's financial condition has always been somewhat fragile, and this continues to be the case. It will be necessary to actively monitor actual revenues and expenditures during the course of the year, and make timely adjustments if significant variations from budget are observed.

Although it is not the purpose of this memo to go into great detail, the following are some comments and observations concerning each of the major funds.

GENERAL FUND

General Fund revenues and expenditures total \$4,785,245. The Village has aggressively reduced expenditures over the past two years through staff reductions in Administration, Police, Parks & Playgrounds, and Streets, and elimination of the Community Development Department. However, the effects of the bad economy continue to be reflected in such ways as low tax revenues and a lack of construction activity, while some costs such as wages and insurance continue to increase. Liability insurance costs in particular have increased drastically. Other notable revenue items include resumption of the General Fund Services transfers from the Water and Sewer Funds, a mechanism to reimburse the General Fund for the value of management and legal services and insurance provided to the Water and Sewer Funds. I am also proposing the transfer of \$100,000 from the Utility Tax Fund as a way to partially address the shortfall in General Fund revenues. This transfer is not really desirable, and should be seen as a one-time action, with other reductions necessary to assure that we continue to match our expenditures to our revenues in the future. Finally, although in reality the General Fund will likely begin the 2011-12 fiscal year with in excess of \$300,000 in unpaid invoices, I am showing a beginning fund balance of \$110,000. The only purpose for showing this balance is to account for carrying over the \$35,000 CN recreation donation and approximately \$75,000 of the DP/Winpak donation into the 2011-12 fiscal year.

The Administration Department full time and part time employee wage line items are based on the assumption that I will work part time for two months into the

new fiscal year, and that the new Village Manager will work 11 months of the year. The head of the former Community Development Department has also been transferred to Administration, with the new title of Director of Administrative Services. The insurance line item is for unemployment insurance, and is based on claims paid. This expense was extremely high during the 2010-11 fiscal year due to employee layoffs, but will drop significantly due to employees recalled from layoff status. Finally, the contractual services line item is for board-up services, an expense that was formerly included in the Community Development budget.

Major reductions to the Mayor/Board of Trustees/Clerk budget are in the areas of professional development and special events. The proposed budget does not provide for attendance at the annual Illinois Municipal League conference, and funding is not included for 4th of July fireworks.

The Public Grounds & Buildings budget includes only maintenance costs for Village buildings. The largest single expense is for the cleaning contract.

The Police Department budget includes only funding for current employees. While it is well known that several individuals have left employment, there is no funding to refill these vacant positions. As it currently stands, this includes 5 sergeants, 17 patrol officers, 1 department secretary, and the TCO assigned as records clerk. Most other line items are at usual levels, with the exceptions of uniforms and clothing, and other contractual services. Police officers have not received their contractual uniform allowances for approximately two years, and while this will be a subject of collective bargaining, I anticipate that some back payment will be necessary, along with the current year's allowance. The other contractual services line item includes 50% of the cost to settle an employee lawsuit. The other 50% is included in the Utility Tax Fund budget.

The major change in the ESDA budget is a reduction in part time wages. This reflects the belt tightening that must be practiced throughout the General Fund. ESDA will need to limit its activity somewhat, especially in the case of activities which are not truly emergency responses. The equipment repair and maintenance line item is unusually high due to the need to change to narrowband frequencies for the warning sirens.

The Street Department budget includes only vehicle expenses. The capital outlay is the annual payment on the street sweeper.

The Parks & Playgrounds budget has increased to more or less match current funding. We anticipate \$29,365 in property tax revenue, and have received \$35,000 from the Canadian National Railroad for recreation. The Canadian National money is projected to be used for construction purposes, as determined by the Parks and Recreation Committee and the Mayor and Trustees. \$30,000 is

also included in the other contractual services line item to fund various recreation programs during the year.

The 2010-11 Municipal Audit expenditures were unusually high due in part to the need to bring in an outside accounting firm to get the Village's records up to date to allow an audit to be conducted. Future expenditures should return to more customary levels.

Our liability insurance costs represent the single greatest increase in expense in the General Fund. Our current premiums are much higher than they were when the Village was insured with the IML Risk Management Agency. To compound matters, prior to being dropped by IMLRMA, the Village selected IMLRMA's "min-max" premium option, which offers the inducement of a lower initial premium, but requires the Village to take on increased risk should losses exceed a predetermined level. Unfortunately, the Village's losses exceeded that level, and the Village may be liable for a supplemental premium of up to \$100,000 during the 2011-12 fiscal year. This will be in addition to the usual premiums for the policy year.

Finally, the Dispatch Center budget is lower than in 2010-11, mainly due to a reallocation of staffing. The TCO assigned as Records Clerk has now been moved to the Police Department budget, as this position does not perform a dispatch function.

SPECIAL REVENUE FUNDS

Fire Fund revenues are currently sufficient to fund annual expenses and fund a capital reserve which will be available for future major equipment purchases. 2009-2010 and 2010-2011 audits will probably show significant amounts due to the Fire Fund from the General Fund, but as these amounts are currently unknown (and the General Fund has no excess cash with which to reimburse the Fire Fund,) no beginning fund balance is shown. Major expenses include the ambulance service contract with Bud's Ambulance shown in other contractual services, the transfer to the 2007C bonds for debt service, and the annual pumper payment shown in the vehicles line item. The proposed budget also includes a dispatch fee line item in the amount of \$24,205, which represents five percent of the cost of operating the dispatch center.

Motor Fuel Tax revenue is somewhat lower than the past. The high cost of fuel coupled with the economic downturn has resulted in less driving, thereby reducing the amount of Motor Fuel Tax revenue we receive from the state. However, this reduction is being offset by special state allotments and grants. Based on the current MFT fund balance and outstanding construction contracts, it appears that the MFT Fund will begin the new fiscal year with a substantial balance.

The Emergency Telephone System Fund budget provides for the annual \$56,000 software maintenance contract payment, and a portion of the debt service for the 2007B bonds. The remainder of the 2007B bond debt service comes from the Utility Tax Fund.

The Drug Seizure Fund accounts for money received from forfeiture of assets seized during drug-related arrests. Although there is a fund balance, ongoing revenues and expenditures are expected to be minimal.

ENTERPRISE FUNDS

Water and Sewer Fund revenues continue to be flat despite annual rate increases. This is largely due to the number of vacant homes and businesses. As with the Fire Fund, audits will probably show the existence of interfund debt owed by the General Fund. Although it is not possible at this time to quantify the amount of that debt, beginning fund balances are shown for both funds based on current bank account levels. As discussed in the section on the General Fund, general fund supportive services transfers have been included in both the Water Fund and Sewer Fund budgets. The funds also reflect the additional expense for the recalled Administrative Clerk and the two recalled Field Workers.

The Water Fund budget does not address the cost of dealing with the vinyl chloride well contamination problem. This should not be interpreted to mean that nothing is being done, however. Whatever direction the Village ultimately takes to resolve this problem will involve approvals from other agencies including the Illinois Environmental Protection Agency, and it is simply not possible at the present time to know what the final outcome will be. Construction costs will need to be funded through grants and/or loans, the composition and amount of which are also currently unknown.

It should also be noted that both the Water and Sewer Funds are operating at a deficit. This could be addressed by eliminating the general fund services transfers, but doing so would create the need for an additional \$240,000 in General Fund expenditure reductions. While the operating deficits are tolerable for the coming fiscal year due to the beginning fund balances, this issue should be addressed during the coming year.

CAPITAL PROJECT FUNDS

The Utility Tax Fund has historically been used to fund capital expenditures for General Fund departments. However, much of the revenue received by the Utility Tax Fund is now obligated for other purposes. In the 2011-12 proposed budget, \$81,250 is included for the employee lawsuit settlement, and \$42,735 is for payment of a portion of the debt service on the 2007B bonds. Also, \$100,000 is being transferred to the General Fund. This is intended as a one-time transfer to avoid even deeper service cuts in the General Fund, but it comes at the

expense of eliminating virtually all capital purchases for General Fund departments. This of course is not possible for any extended period of time. The only exception is \$24,615 for one Police Department patrol vehicle. This amount actually falls a little short of the full cost of a new patrol vehicle, and will have to be supplement from other sources, such as the Drug Seizure Fund.

The Community Development Block Grant Fund reflects the \$100,000 2011 program year grant.

Three new capital project funds are proposed for the 2011-12 fiscal year. The Parks Improvement Revenue Fund accounts for improvements to Arrowhead and Carol parks, funded by the 2011 State of Illinois capital bill. The Infrastructure Improvement Fund similarly accounts for infrastructure funding also contained in the 2011 capital bill. And the Railroad Noise Mitigation Fund includes the \$270,000 received from the Canadian National Railroad for noise mitigation purposes.

The TIF #1 Sauk Plaza Fund accounts for revenue from incremental property and sales taxes, and payments to the developer under the terms of the special revenue note. This TIF district ends in late 2011, and we will only be receiving half of the usual amount of property tax increment. However, the TIF appears to have a healthy fund balance. The Village still owes some money to the original developer, and the proposed budget includes two years' worth of back payments. In any event, the Village's obligation to the developer under the terms of the note is limited to the availability of funds. If there is still money remaining in the TIF #1 Fund at the end of the TIF, that money will be distributed to all taxing districts on a proportional basis.

The budget for TIF #2, Sauk Pointe, consists of transfers to debt service. The TIF #3 Fund also includes transfers to debt service, as well as payment of professional fees and an administrative cost reimbursement transfer to the General Fund. Although we are required to show TIF #2 and TIF #3 separately in our budget, they have to a large extent been combined financially, as state TIF statutes permit. Revenue from each is being held by Amalgamated Bank as trustee, and is available for any TIF-eligible expenditure.

Our newest TIF district, TIF #4, encompasses the Surreybrook Plaza location. No discussions are currently underway for the redevelopment of this property, due primarily to the current economy. The TIF #4 Fund has a healthy fund balance. During the coming year, we may want to consider utilizing a portion of this fund balance to pay outstanding professional fee invoices from TIF #2 and TIF #3. This is permissible since TIF #4 is contiguous to TIF #3, but it should be considered a one-time occurrence.

FIDUCIARY FUNDS

The Police Pension Fund has a sizeable balance to provide for the payment of future retirement benefits, but I do not have information on the size of this balance, so have not included it in the proposed budget. Otherwise, this fund is largely unchanged from last year. Expenditures from the fund are controlled by the Police Pension Board. The Fire Pension Fund was new in the 2004-05 fiscal year. This fund operates exactly like the Police Pension Fund, and currently accounts for the Assistant Fire Chief's pension contributions.

The purpose of the Working Cash Fund is to accumulate money that can be used as a temporary source of financing during periods of low cash flows. However, working cash bonds were issued in 2010, and all revenue is being transferred to the Debt Service Fund.

DEBT SERVICE FUNDS

This fund reflects all debt service payments required during the 2011-12 fiscal year. Revenue for bond payments is transferred from the TIFs, the Fire Fund, the Emergency Telephone System Fund, the Utility Tax Fund, and the Working Cash Fund. The 2000 Bonds have been paid off, and the final payment on the 2003 bonds will be made in December, 2011. Money for this payment is already on deposit at Amalgamated Bank.

SUMMARY

Preparation of the 2011-12 fiscal year proposed budget has been very challenging. The Village is in a significant deficit condition, with hundreds of thousands of dollars in unpaid vendor invoices pending. Remedying this situation will not be quick, and it will not be easy. Very legitimate needs have gone unfunded, and reductions have been made which have negative consequences for service levels. Still, this budget does little more than halt the Village's financial decline, while making only modest progress in addressing accumulated liabilities. During the coming year, I strongly encourage you to continue to pursue all opportunities to further reduce expenditures and increase revenues.

Respectfully submitted,



Richard Dieterich
Interim Village Manager

GENERAL FUND REVENUES
FUND 100
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Property Taxes				
100-000-301	Property Tax - Corporate	576,000	240,200	163,950 ✓
100-000-302	Property Tax - Police	660,000	755,925	652,665 ✓
100-000-303	Property Tax - Crossing Guard	21,586	8,480	0 ✓
100-000-314	Property Tax - Unemp. Ins.	20,722	14,130	19,600 ✓
100-200-308	Property Tax - Civil Defense	43,171	45,215	42,765 ✓
100-220-306	Property Tax - Street	104,000	69,235	33,165 ✓
100-220-307	Property Tax - Road & Bridge	65,903	21,455	21,000 ✓
100-230-309	Property Tax - Parks & Rec	103,611	57,930	29,365 ✓
100-240-310	Property Tax - Mun. Audit	100,640	45,215	40,040 ✓
100-250-311	Property Tax - IMRF	394,438	269,875	163,455 ✓
100-260-312	Property Tax - Liability Ins.	630,299	474,750	432,615 ✓
	Total Property Taxes	2,720,370	2,002,410	1,598,620
Other Taxes				
100-000-320	Personal Prop. Repl. Tax	36,000	34,400	34,400 ✓
100-000-321	Illinois State Income Tax	950,490	864,000	870,000 ✓
100-000-322	Sales Tax	368,105	440,000	445,000 ✓
100-000-324	Utility Tax	400,000	360,000	250,000 ✓
100-000-324	Utility Tax - Electric	200,000	230,000	230,000 ✓
	Total Other Taxes	1,954,595	1,928,400	1,829,400
Licenses & Permits				
100-000-330	Business Licenses	90,425	50,000	50,000 ✓
100-000-331	Liquor Licenses	10,334	5,810	5,800 ✓
100-000-332	Vending Machine Licenses	5,813	250	500 ✓
100-000-333	Vehicle Licenses	161,472	95,000	132,000 ✓
100-000-334	Animal Licenses	8,397	2,000	2,000 ✓
100-000-335	Building Permits	64,589	80,000	25,000 ✓
100-000-336	Sign, Fence, Pool, Drvwy Perm	5,167	1,300	1,300 ✓
100-000-337	Bldg. Occupation & Insp.	12,103	13,500	13,500 ✓
	Total Licenses & Permits	358,300	247,860	230,100
Fees & Services				
100-000-340	Cable TV Franchise Fee	40,344	77,615	77,500 ✓
100-000-343	Building Rental	6,348	500	500 ✓
100-000-344	General Fund Services	182,222	0	239,090 ✓
100-000-345	Police Reports	941	2,500	2,500 ✓
100-000-346	Animal Redemptions	134	0	0 ✓
100-000-347	Fire Dispatch Fee	11,385	0	24,205 ✓
100-000-348	Garbage Collection Fees	16,138	22,500	22,500 ✓
100-025-352	Tow Release Fees	41,689	70,000	150,000 ✓
100-230-343	Community Center Rental	0	1,500	1,500 ✓
100-230-349	Program Receipts	5,379	2,500	3,000 ✓
	Total Fees & Services	304,580	177,115	520,795

Fines				
100-000-360	Police Fines	69,930	48,000	50,000 ✓
100-000-363	Administrative Court	4,303	1,250	1,500 ✓
100-000-364	Red Light Cameras	18,827	0	0
	Total Fines	<u>93,060</u>	<u>49,250</u>	<u>51,500</u>

Grants					
100-000-370	Training Reimbursement	10,000	0	0	
100-000-374	Welch Park Donations	0	1,095	0	
100-000-374	State Gaming Revenues	1,250	1,250	1,250 ✓	
100-000-375	SD168 Crossing Guard Grant	3,000	0	3,000 ✓ 003	
100-010-376	Comcast Fireworks Grant	0	2,500	0	
100-025-376	Youth Access to Tobacco Grant	0	1,100	0	
003 004	100-025-376	COPS Grant	0	75,870	81,675 ✓
	100-025-376	IDOT STEP Grant	0	0	18,155 ✓
	100-230-376	Youth Program Grant	37,500	0	0
	Total Grants	<u>51,750</u>	<u>81,815</u>	<u>104,080</u>	

Transfers				
100-000-380	Transfer from TIF #2 & #3	0	139,410	150,000 ✓ 002
100-000-385	Transfer from Other Funds	197,888	0	0
100-000-385	Transfer from Utility Tax	115,764	144,795	100,000 ✓ 001
100-000-385	Transfer from Working Cash	39,578	0	0
100-220-381	Transfer from MFT Fund	52,770	73,495	25,000 ✓ 003
	Total Transfers	<u>406,000</u>	<u>357,700</u>	<u>275,000</u>

Miscellaneous				
100-000-391	Interest Earnings	2,243	230	250 ✓
100-000-392	Sale of Property	4,486	0	2,500 ✓
100-000-393	Rent - Cellular Tower	22,593	40,000	40,000 ✓
100-000-398	Miscellaneous	14,953	10,910	10,000 ✓
100-000-398	Miscellaneous - Donations	0	135,000	0
100-000-399	Refunds & Reimbursements	35,140	13,000	12,500 ✓
100-230-394	Concessions, Etc.	3,178	500	500 ✓
	Total Miscellaneous	<u>82,593</u>	<u>199,640</u>	<u>65,750</u>

Beginning Fund Balance 110,000

Total General Fund 5,971,248 5,044,190 4,785,245

FINANCE AND ADMINISTRATION
 FUND 100 DEPT. 005
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Personnel				
100-005-510	Employee Wages	138,000	101,640	215,135 ✓
100-005-520	Part Time Wages	0	51,200	16,000 ✓
100-005-540	Fringe Benefits FICA, IMRF	30,000	21,690	41,285 ✓
100-005-541	Fringe Benefits Insurance	20,106	27,775	58,735 ✓
	Total Personnel	188,106	202,305	331,155
Materials/Supplies				
100-005-610	Office Supplies	5,000	4,000	5,000 ✓
100-005-620	Vehicle Expense	0	0	1,000 ✓
100-005-655	Computer Software & Supplies	1,000	1,500	1,500 ✓
100-005-660	Tools & Equipment	500	600	600 ✓
100-005-680	Materials & Supplies	1,000	3,750	3,750 ✓
	Total Materials/Supplies	7,500	9,850	11,850
Contractual Services				
100-005-702	Telephone	7,000	5,300	6,275 ✓
100-005-706	Postage	4,000	3,500	4,500 ✓
100-005-706	Postage - Vehicle Stickers	1,000	0	1,000 ✓
100-005-708	Insurance	31,000	161,500	25,000 ✓
100-005-710	Printing	2,000	1,250	2,250 ✓
100-005-712	Equipment Repair & Maint	1,500	3,500	3,500 ✓
100-005-720	Organization Business Exp.	1,500	1,000	1,000 ✓
100-005-722	Professional Development	0	0	500 ✓
100-005-724	Publications & Memberships	500	100	1,500 ✓
100-005-726	Professional Services	150,000	220,000	172,500 ✓
100-005-728	Computer Contractual Serv.	10,000	12,500	13,000 ✓
100-005-732	Intergovernmental Services	0	1,440	0 ✓
100-005-740	Public Information	2,000	1,250	1,500 ✓
100-005-744	Other Rents & Leases	264	265	265 ✓
100-005-768	Contractual Services	3,000	6,000	17,000 ✓
100-005-768	Unpaid Accounts - General	500,840	0	0 ✓
100-005-776	Unpaid Debt Service	259,985	0	0 ✓
100-005-780	Refunds	0	0	250 ✓
100-005-790	Contingency	0	3,080	4,445 ✓
	Total Contractual Services	974,589	420,685	254,485
	Total Finance & Admin.	1,170,195	632,840	597,490

ELECTED OFFICIALS
FUND 100 DEPT. 010
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Personnel				
100-010-520	Part Time Employee Wages	84,000	89,000	87,000 ✓
100-010-540	Fringe Benefits FICA, IMRF	<u>7,440</u>	<u>6,800</u>	<u>6,655</u> ✓
	Total Personnel	91,440	95,800	93,655
Contractual Services				
100-010-702	Telephone	3,000	3,600	2,500 ✓
100-010-710	Printing	500	500	500 ✓
100-010-722	Professional Development	0	10,000	0 ✓
100-010-724	Publications & Memberships	5,000	9,000	5,000 ✓
100-010-740	Public Information	5,000	500	1,000 ✓
100-010-748	Special Events	0	3,000	0 ✓
100-010-753	Human Relations Commission	0	10	0 ✓
100-010-754	Beautification Comm.	0	250	250 ✓
100-010-756	Fire & Police Commission	15,000	15,000	15,000 ✓
100-010-766	Senior Citizens Committee	0	500	0 ✓
100-010-768	Other Contractual Services	<u>900</u>	<u>710</u>	<u>500</u> ✓
	Total Contractual Services	29,400	43,070	24,750
	Total Elected Officials	120,840	138,870	118,405

PUBLIC GROUNDS & BUILDINGS
 FUND 100 DEPT. 015
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Salaries & Wages				
100-015-541	Fringe Benefits - Insurance	0	12,000	0
	Total Salaries & Wages	<u>0</u>	<u>12,000</u>	<u>0</u>
Materials & Supplies				
100-015-620	Vehicle Expense	10,000	8,000	9,000 ✓
100-015-630	Uniforms & Clothing	350	100	100 ✓
100-015-640	Facility Maint. Supplies	15,000	9,000	11,000 ✓
100-015-650	Operating Supplies	350	200	300 ✓
100-015-655	Computer Software & Supplies	300	150	300 ✓
100-015-660	Tools & Equipment	1,000	500	1,000 ✓
100-015-670	Construction Supplies	3,500	2,000	4,000 ✓
	Total Materials & Supplies	<u>30,500</u>	<u>19,950</u>	<u>25,700</u>
Contractual Services				
100-015-702	Telephone	3,000	10,000	10,000 ✓
100-015-704	Utilities	0	18,000	18,000 ✓
100-015-712	Equipment Repair & Maint	3,500	3,000	3,500 ✓
100-015-714	Vehicle Repair & Maintenance	1,000	2,820	1,200 ✓
100-015-716	Facility Maintenance	30,000	39,000	38,000 ✓
100-015-726	Professional Services	300	0	0
100-015-744	Other Rents & Leases	1,000	750	750 ✓
100-015-768	Other Contractual Services	1,500	750	750 ✓
	Total Contractual Services	<u>40,300</u>	<u>74,320</u>	<u>72,200</u>
Capital Outlay				
100-015-830	Office Equip. & Furniture	2,000	0	0
100-015-840	Major Tools & Work Equip.	6,000	0	0
100-015-870	Construction	20,000	0	0
	Total Capital Outlay	<u>28,000</u>	<u>0</u>	<u>0</u>
	Total Public Grds. & Bldgs.	98,800	106,270	97,900

POLICE
FUND 100 DEPT. 025
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Personnel				
100-025-510	Employee Wages	1,886,331	1,650,000	1,555,990 ✓
100-025-520	Part Time Employee Wages	15,000	7,500	10,800 ✓
100-025-530	Overtime	300,000	210,000	180,000 ✓
100-025-540	Fringe Benefits FICA, IMRF	169,000	149,000	143,745 ✓
100-025-541	Fringe Benefits Insurance	622,488	440,000	396,580 ✓
	Total Personnel	2,992,819	2,456,500	2,287,115
Materials/Supplies				
100-025-610	Office Supplies	10,000	5,000	8,000 ✓
100-025-620	Vehicle Expense	75,000	75,000	75,000 ✓
100-025-630	Uniforms and Clothing	49,818	3,000	40,000 ✓
100-025-640	Facility Maintenance Supplies	2,400	400	1,000 ✓
100-025-650	Operating Supplies	15,000	7,500	12,500 ✓
100-025-655	Computer Software & Supplies	5,000	1,500	5,000 ✓
100-025-660	Tools & Equipment	3,000	24,250	3,000 ✓
100-025-670	Construction Supplies	7,500	1,000	1,500 ✓
100-025-680	Other Materials & Supplies	2,000	300	1,000 ✓
	Total Materials/Supplies	169,718	117,950	147,000
Contractual Services				
100-025-702	Telephone	25,000	26,000	27,000 ✓
100-025-706	Postage	4,500	4,000	4,500 ✓
100-025-709	K-9 Expense Account	2,300	300	1,000 ✓
100-025-710	Printing	4,000	2,000	4,000 ✓
100-025-712	Equipment Repair & Maint	20,000	30,000	25,000 ✓
100-025-714	Vehicle Repair & Maintenance	40,000	29,000	40,000 ✓
100-025-716	Facility Maintenance	0	2,000	1,000 ✓
100-025-720	Organization Business Exp.	4,000	100	500 ✓
100-025-722	Professional Development	10,000	7,000	7,000 ✓
100-025-723	Academy Training	9,500	5,000	0 ✓
100-025-724	Publications & Memberships	3,000	4,100	4,250 ✓
100-025-726	Professional Services	15,000	30,000	12,000 ✓
100-025-728	Computer Contractual Serv.	11,000	12,000	13,000 ✓
100-025-732	Intergovernmental Services	5,000	3,500	4,000 ✓
100-025-740	Public Information	1,500	0	500 ✓
100-025-744	Other Rents & Leases	1,500	400	1,000 ✓
100-025-768	Other Contractual Services	0	18,000	86,250 ✓
	Total Contractual Services	156,300	173,400	231,000
Transfers				
100-025-780	Refunds	500	1,000	1,000 ✓
	Total Transfers	500	1,000	1,000
	Total Police	3,319,337	2,748,850	2,666,115

ESDA
 FUND 100 DEPT. 205
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Personnel				
100-205-520	Part Time Employee Wages	53,825	29,000	26,300 ✓
100-205-540	Fringe Benefits FICA, IMRF	<u>3,825</u>	<u>2,200</u>	<u>2,015</u> ✓
	Total Personnel	57,650	31,200	28,315
Materials and Supplies				
100-205-610	Office Supplies	750	300	400 ✓
100-205-620	Vehicle Expense	7,000	6,600	7,000 ✓
100-205-630	Uniforms & Clothing	1,500	550	700 ✓
100-205-640	Facility Maint. Supplies	300	100	100 ✓
100-205-650	Operating Supplies	700	500	500 ✓
100-205-660	Tools and Equipment	<u>0</u>	<u>160</u>	<u>200</u> ✓
	Total Materials & Supplies	10,250	8,210	8,900
Contractual Services				
100-205-702	Telephone	2,800	2,800	2,800 ✓
100-205-712	Equip. Repair & Maintenance	2,500	500	7,000 ✓
100-205-714	Vehicle Repair & Maintenance	5,000	2,400	2,500 ✓
100-205-720	Organization Business Exp.	300	100	100 ✓
100-205-722	Professional Development	0	0	1,000 ✓
100-205-724	Publications & Memberships	200	100	100 ✓
100-205-728	Computer Contractual Serv.	0	0	150 ✓
100-205-744	Other Rents & Leases	<u>0</u>	<u>675</u>	<u>0</u>
	Total Contractual Services	10,800	6,575	13,650
	Total ESDA	78,700	45,985	50,865

STREET DEPARTMENT
 FUND 100 DEPT. 220
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Personnel				
100-220-541	Fringe Benefits Insurance	0	18,000	0
	Total Personnel	<u>0</u>	<u>18,000</u>	<u>0</u>
Materials and Supplies				
100-220-610	Office Supplies	0	50	0
100-220-620	Vehicle Expense	0	11,000	11,000
100-220-650	Operating Supplies	0	100	0
	Total Materials & Supplies	<u>0</u>	<u>11,150</u>	<u>11,000</u>
Contractual Services				
100-220-744	Other Rents & Leases	0	65	0
	Total Contractual Services	<u>0</u>	<u>65</u>	<u>0</u>
Capital Outlay				
100-220-850	Vehicles	0	0	28,050
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>28,050</u>
	Total Street Department	0	29,215	39,050

PARKS AND PLAYGROUNDS
 FUND 100 DEPT. 230
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Personnel				
100-230-510	Regular Employee Wages	16,703	13,915	0
100-230-540	Fringe Benefits FICA, IMRF	3,250	2,425	0
100-230-541	Fringe Benefits Insurance	5,027	2,650	0
	Total Personnel	<u>24,980</u>	<u>18,990</u>	<u>0</u>
Materials and Supplies				
100-230-610	Office Supplies	150	450	450
100-230-650	Operating Supplies	500	500	2,000
100-230-680	Materials & Supplies	0	0	500
	Total Materials & Supplies	<u>650</u>	<u>950</u>	<u>2,950</u>
Contractual Services				
100-230-702	Telephone	800	400	400
100-230-704	Utilities	1,000	750	750
100-230-706	Postage	0	0	500
100-230-710	Printing	0	0	500
100-230-768	Other Contractual Services	1,000	1,000	30,000
	Total Contractual Services	<u>2,800</u>	<u>2,150</u>	<u>32,150</u>
Capital Outlay				
100-230-768	Construction	0	0	35,000
870	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>35,000</u>
	Total Parks & Playgrounds	29,930	22,090	70,100

MUNICIPAL AUDIT
 FUND 100 DEPT. 240
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2010-11 Proposed
	Contractual Services			
100-240-726	Professional Services	50,000	70,000	40,000
	Total Contractual Services	<u>50,000</u>	<u>70,000</u>	<u>40,000</u>
	Total Municipal Audit	50,000	70,000	40,000

LIABILITY INSURANCE
 FUND 100 DEPT. 260
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Contractual Services			
100-260-708	Insurance	400,000	550,000	625,000
	Total Contractual Services	<u>400,000</u>	<u>550,000</u>	<u>625,000</u>
	Total Liability Insurance	400,000	550,000	625,000

DISPATCH CENTER
 FUND 100 DEPT. 280
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Personnel				
100-280-510	Employee Wages	291,600	300,000	249,260
100-280-530	Overtime	35,000	45,000	45,000
100-280-540	Fringe Benefits FICA, IMRF	40,000	59,000	46,695
100-280-541	Fringe Benefits Insurance	<u>110,721</u>	<u>105,000</u>	<u>109,115</u>
	Total Personnel	477,321	509,000	450,070
Materials/Supplies				
100-280-610	Office Supplies	500	250	500
100-280-655	Computer Software & Supplies	<u>0</u>	<u>400</u>	<u>250</u>
	Total Materials/Supplies	500	650	750
Contractual Services				
100-280-702	Telephone	12,500	12,500	12,500
100-280-712	Equipment Repair & Maint	20,000	10,000	10,000
100-280-728	Computer Contractual Serv.	<u>9,000</u>	<u>5,000</u>	<u>7,000</u>
	Total Contractual Services	41,500	27,500	29,500
	Total Dispatch Center	519,321	537,150	480,320

FIRE FUND REVENUES
FUND 210
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Taxes				
210-200-304	Property Tax - Fire Prot.	627,654	764,405	615,555 /
210-200-304	Property Tax - Ambulance	<u>57,077</u>	<u>80,540</u>	<u>70,015</u> /
	Total Taxes	684,731	844,945	685,570
Other				
210-200-345	Fire Coll. 10-50 Billing	12,399	9,000	9,000 /
210-215-348	Foreign Fire Insurance	6,158	4,000	4,000 /
210-200-391	Interest Earnings	482	0	100 /
210-200-398	Miscellaneous	<u>0</u>	<u>45</u>	<u>0</u>
	Total Other	19,039	13,045	13,100
	Total Fire	703,770	857,990	698,670

FIRE FUND EXPENDITURES
FUND 210
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Personnel				
210-200-510	Employee Wages	123,827	119,000	123,930
210-200-520	Part Time Wages	118,804	98,500	107,500
210-200-540	Fringe Benefits FICA, IMRF	19,000	16,100	17,635
210-200-541	Fringe Benefits Insurance	<u>32,049</u>	<u>24,200</u>	<u>24,085</u>
	Total Personnel	293,680	257,800	273,150
Materials/Supplies				
210-200-610	Office Supplies	1,000	750	750
210-200-620	Vehicle Expense	20,000	12,000	12,500
210-200-630	Uniforms & Clothing	6,000	5,000	5,000
210-200-640	Facility Maint. Supplies	3,000	1,000	1,500
210-200-650	Operating Supplies	1,300	500	1,000
210-200-655	Computer Software Supplies	400	250	250
210-200-660	Tools & Equipment	14,000	10,000	10,000
210-200-680	Materials & Supplies	<u>2,500</u>	<u>1,500</u>	<u>1,500</u>
	Total Materials/Supplies	48,200	31,000	32,500
Contractual Services				
210-200-702	Telephone	4,000	10,000	8,000
210-200-704	Utilities	1,320	2,500	2,500
210-200-706	Postage	250	250	250
210-200-710	Printing	500	800	500
210-200-712	Equipment Repair & Maint	10,000	6,000	8,000
210-200-714	Vehicle Repair & Maint	13,000	8,000	10,000
210-200-716	Facility Maintenance	2,000	500	1,000
210-200-720	Organization Business Exp.	250	250	250
210-200-722	Professional Development	16,650	5,000	10,000
210-200-724	Publications & Memberships	2,000	1,500	1,500
210-200-726	Professional Services	7,000	2,000	4,000
210-200-728	Computer Contractual Serv.	1,500	1,500	1,500
210-200-732	Intergovernmental Services	3,000	3,000	3,000
210-200-740	Public Information	3,000	4,000	3,000
210-200-742	Dispatch Fee	19,385	19,385	24,205
210-200-768	Other Contractual Services	66,744	66,700	71,510
210-200-770	Transfer to 2007C Bonds	<u>0</u>	<u>54,000</u>	<u>54,000</u>
	Total Contractual Services	150,599	185,385	203,215
Capital Outlay				
210-200-840	Major Tools & Work Equip.	42,000	56,800	0
210-200-850	Vehicles	75,000	110,000	75,000
210-200-870	Construction	25,000	0	25,000
210-200-880	Reserve Fund	<u>61,141</u>	<u>0</u>	<u>89,805</u>
	Total Capital Outlay	203,141	166,600	189,805
	Total Fire Fund	695,620	640,985	698,670

MOTOR FUEL TAX FUND REVENUES
FUND 270
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Other Taxes			
270-000-323	Motor Fuel Tax	264,000	220,000	225,000 ✓
	Total Other Taxes	<u>264,000</u>	<u>220,000</u>	<u>225,000</u>
	Transfers			
270-000-385	Transfer from CDBG	80,000	80,000	100,000 ✓
	Total Transfers	<u>80,000</u>	<u>80,000</u>	<u>100,000</u>
	Other			
270-000-391	Interest Earnings	3,750	250	250 ✓
270-000-398	Miscellaneous	0	237,500	0
	Total Other	<u>3,750</u>	<u>237,250</u>	<u>250</u>
	Beginning Fund Balance			265,000
	Total Motor Fuel Tax Fund	347,750	537,750	590,250

MOTOR FUEL TAX FUND EXPENDITURES
FUND 270
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Materials/Supplies			
270-000-650	Operating Supplies	47,250	40,000	45,000 ✓
270-000-670	Construction Supplies	36,000	32,000	36,000 ✓
	Total Materials/Supplies	<u>83,200</u>	<u>72,000</u>	<u>81,000</u>
	Contractual Services			
270-000-704	Utilities	33,000	33,000	35,000 ✓
270-000-712	Equipment Repair & Maint	6,500	12,000	7,500 ✓
270-000-726	Professional Services	25,000	10,000	20,000 ✓
270-000-768	Other Contractual Services	8,000	5,000	7,000 ✓
270-000-768	Transfer - Day Labor Reimb.	0	149,285	55,000 ✓
	Total Contractual Services	<u>72,500</u>	<u>209,285</u>	<u>124,500</u>
	Capital Outlay			
270-000-870	Construction	108,426	285,340	350,000 ✓
270-000-880	Reserve for Future Expend.	0	0	34,750 ✓
	Total Capital Outlay	<u>108,426</u>	<u>285,340</u>	<u>384,750</u>
	Total Motor Fuel Tax Fund	264,176	566,625	590,250

EMERGENCY TELEPHONE SYSTEM FUND REVENUES

FUND 280

November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Other Taxes				
280-000-329	Illinois Bell Surcharge	90,000	90,000	100,000
280-000-329	Wireless Surcharge	8,000	8,000	10,000
	Total Other Taxes	98,000	98,000	110,000
Other				
280-000-391	Interest Earnings	100	0	0
	Total Other	100	0	0
	Total Emerg Tel Sys Fund	98,100	98,000	110,000

EMERGENCY TELEPHONE SYSTEM FUND EXPENDITURES

FUND 280

November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Contractual Services				
280-000-712	Equipment Repair & Maint.	0	56,000	56,000
280-000-768	Other Contractual Services	0	1,560	0
280-000-770	Transfer to 2007B Bonds	0	29,040	54,000
280-000-770	Transfer to General Fund	42,100	0	0
	Total Contractual Services	42,100	86,600	110,000
Capital Outlay				
280-000-835	Computer Hardware	0	2,925	0
	Total Capital Outlay	0	2,925	0
	Total Emerg Tel Sys Fund	42,100	89,525	110,000

DRUG SEIZURE FUND REVENUES
 FUND 290
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Other			
290-000-391	Interest Earnings	520	0	100
	Total Other	<u>520</u>	<u>0</u>	<u>100</u>
	Beginning Fund Balance			22,000
	Total Drug Seizure Fund	520	0	22,100

DRUG SEIZURE FUND EXPENDITURES
 FUND 290
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2010-11 Proposed
	Capital Outlay			
290-000-840	Major Tools & Work Equip.	0	2,200	3,000
290-000-880	Reserve for Future Exp.	0	0	19,100
	Total Capital Outlay	<u>0</u>	<u>2,200</u>	<u>22,100</u>
	Total Drug Seizure Fund	0	2,200	22,100

WATER FUND REVENUES
 FUND 300
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Fees			
300-000-350	Utility Fees	900,000	860,000	860,000 ✓
	Total Fees	<u>900,000</u>	<u>860,000</u>	<u>860,000</u>
	Transfers			
300-000-381	Transfer from MFT Fund	0	37,895	15,000 ✓
	Total Transfers	<u>0</u>	<u>37,895</u>	<u>15,000</u>
	Miscellaneous			
300-000-391	Interest Earnings	500	0	250 ✓
300-000-393	Meter Sales	1,000	3,000	2,500 ✓
300-000-393	Water Meter Repairs	0	475	0
300-000-398	Miscellaneous	0	2,330	0
300-000-399	Refunds & Reimbursements	500	25,000	500 ✓
	Total Miscellaneous	<u>2,000</u>	<u>31,305</u>	<u>3,250</u>
300-000-390	Use of Funds Non-revenue	2,202,000	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>150,000</u>
	Total Water	<u>3,104,000</u>	<u>929,200</u>	<u>1,028,250</u>

WATER FUND EXPENDITURES
FUND 300
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Personnel				
300-000-510	Employee Wages	292,843	306,000	311,420 ✓
300-000-530	Overtime	38,000	49,000	50,000 ✓
300-000-540	Fringe Benefits FICA, IMRF	54,000	61,000	60,370 ✓
300-000-541	Fringe Benefits Insurance	<u>107,162</u>	<u>78,000</u>	<u>138,645</u> ✓
	Total Personnel	492,005	494,000	560,435
Materials/Supplies				
300-000-610	Office Supplies	750	500	500 ✓
300-000-620	Vehicle Expense	20,000	17,500	22,000 ✓
300-000-630	Uniforms & Clothing	3,200	3,000	3,000 ✓
300-000-640	Facility Maintenance Supplies	3,000	2,500	3,000 ✓
300-000-650	Operating Supplies	36,000	46,200	50,000 ✓
300-000-655	Computer Software Supplies	0	200	200 ✓
300-000-660	Tools & Equipment	2,000	5,000	5,000 ✓
300-000-670	Construction Supplies	45,000	40,000	47,000 ✓
300-000-680	Materials & Supplies	<u>500</u>	<u>200</u>	<u>500</u> ✓
	Total Materials/Supplies	110,950	115,100	131,200
Contractual Services				
300-000-702	Telephone	10,000	9,000	9,000 ✓
300-000-704	Utilities	60,000	85,000	80,000 ✓
300-000-706	Postage	6,000	5,500	6,000 ✓
300-000-710	Printing	1,500	800	1,000 ✓
300-000-712	Equipment Repair & Maint	7,000	4,000	10,000 ✓
300-000-714	Vehicle Repair & Maint	10,500	5,000	7,000 ✓
300-000-716	Facility Maintenance	3,000	2,000	2,500 ✓
300-000-722	Professional Development	3,000	2,000	2,000 ✓
300-000-724	Publications & Memberships	400	350	400 ✓
300-000-726	Professional Services	40,000	35,000	35,000 ✓
300-000-728	Computer Contractual Serv.	4,500	4,500	4,500 ✓
300-000-732	Intergovernmental Services	10,000	2,500	5,000 ✓
300-000-740	Public Information	1,500	500	1,000 ✓
300-000-742	General Fund Services	0	0	119,545 ✓
300-000-744	Other Rents & Leases	2,500	700	2,000 ✓
300-000-768	Other Contractual Services	6,000	5,000	5,000 ✓
300-000-780	Refunds	<u>0</u>	<u>2,000</u>	<u>500</u> ✓
	Total Contractual Services	165,900	163,850	290,445
Capital Outlay				
300-000-840	Major Tools & Work Equip.	89,000	118,000	15,000 ✓
300-000-850	Vehicles	37,000	20,000	15,000 ✓
300-000-870	Construction	<u>2,202,500</u>	<u>8,000</u>	<u>8,000</u> ✓
	Total Capital Outlay	2,328,500	146,000	23,000
	Ending Fund Balance			23,170
	Total Water Fund	3,097,355	918,950	1,028,250

SEWER FUND REVENUES
 FUND 310
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Fees			
310-000-350	Utility Fees	<u>660,000</u>	<u>655,000</u>	<u>655,000</u> ✓
	Total Fees	<u>660,000</u>	<u>655,000</u>	<u>655,000</u>
	Transfers			
310-000-381	Transfer from MFT Fund	<u>0</u>	<u>37,895</u>	<u>15,000</u> ✓
	Total Transfers	<u>0</u>	<u>37,895</u>	<u>15,000</u>
	Miscellaneous			
310-000-391	Interest Earnings	<u>500</u>	<u>0</u>	<u>250</u> ✓
	Total Miscellaneous	<u>500</u>	<u>0</u>	<u>250</u>
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>150,000</u>
	Total Sewer	<u>660,500</u>	<u>692,895</u>	<u>820,250</u>

SEWER FUND EXPENDITURES
FUND 310
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Personnel				
310-000-510	Employee Wages	190,216	220,000	303,135
310-000-530	Overtime	21,000	22,000	22,000
310-000-540	Fringe Benefits FICA, IMRF	33,000	41,000	57,105
310-000-541	Fringe Benefits Insurance	61,000	58,000	94,535
	Total Personnel	305,216	341,500	476,775
Materials/Supplies				
310-000-610	Office Supplies	500	500	500
310-000-620	Vehicle Expense	9,000	6,000	7,000
310-000-630	Uniforms & Clothing	3,000	2,500	2,500
310-000-650	Operating Supplies	1,000	1,000	1,000
310-000-655	Computer Software Supplies	500	300	300
310-000-660	Tools & Equipment	1,000	1,000	1,000
310-000-670	Construction Supplies	6,000	6,000	6,000
	Total Materials/Supplies	21,000	17,300	18,300
Contractual Services				
310-000-702	Telephone	1,000	750	750
310-000-706	Postage	2,500	2,000	2,000
310-000-710	Printing	1,200	1,000	1,000
310-000-712	Equipment Repair & Maint	4,500	2,000	4,500
310-000-714	Vehicle Repair & Maint	2,000	2,000	2,000
310-000-722	Professional Development	1,000	1,030	1,000
310-000-724	Publications & Memberships	200	100	200
310-000-726	Professional Services	5,000	2,000	2,500
310-000-728	Computer Contractual Serv.	4,500	3,000	3,500
310-000-732	Intergovernmental Services	500	200	500
310-000-742	General Fund Services	0	0	119,545
310-000-744	Other Rents & Leases	2,000	1,000	3,000
310-000-768	Other Contractual Services	3,000	3,000	2,500
	Total Contractual Services	27,400	18,080	142,995
Capital Outlay				
310-000-840	Major Tools & Work Equip.	3,200	1,600	42,000
310-000-850	Vehicles	15,000	0	15,000
310-000-870	Construction	25,000	0	25,000
	Total Capital Outlay	43,200	1,600	82,000
	Ending Fund Balance			100,180
	Total Sewer Fund	396,816	378,480	820,250

UTILITY TAX FUND REVENUES
FUND 410
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Other Taxes			
410-000-324	Utility Tax	228,000	140,000	250,000
	Total Other Taxes	<u>228,000</u>	<u>140,000</u>	<u>250,000</u>
	Other			
410-000-391	Interest Earnings	100	0	0
	Total Other	<u>100</u>	<u>0</u>	<u>0</u>
	Total Utility Tax Fund	228,100	140,000	250,000

UTILITY TAX FUND EXPENDITURES
FUND 410
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Materials and Supplies			
410-000-670	Construction Supplies	193	0	0
410-000-680	Other Materials & Supplies	0	0	1,000
	Total Materials & Supplies	<u>193</u>	<u>0</u>	<u>1,000</u>
	Contractual Services			
410-000-768	Other Contractual Services	0	0	81,250
410-000-770	Transfer to General Fund	144,797	0	100,000
410-000-770	Transfer to 2007B Bonds	0	0	42,735
410-000-780	Refunds	20,335	365	400
	Total Contractual Services	<u>165,132</u>	<u>365</u>	<u>224,385</u>
	Capital Outlay			
410-000-850	Vehicles	28,044	29,445	24,615
410-000-880	Reserve for Future Exp.	56	1,105	0
	Total Capital Outlay	<u>28,100</u>	<u>30,550</u>	<u>24,615</u>
	Total Utility Tax Fund	193,425	30,915	250,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUES
FUND 420

November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Grants			
420-408-375.002	CDBG Resurfacing	80,000	80,000	100,000 ✓
	Total Other	80,000	80,000	100,000
	Total CDBG Fund	80,000	80,000	100,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND EXPENDITURES
FUND 420

November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Contractual Services			
420-408-770	Transfer to MFT Fund	80,000	80,000	100,000 ✓
	Total Contractual Services	80,000	80,000	100,000
	Total CDBG Fund	80,000	80,000	100,000

PARKS IMPROVEMENT FUND REVENUES
FUND 441
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Grants			
441-000-375	Parks Improvement Grant	0	135,000	0
	Total Other	<u>0</u>	<u>135,000</u>	<u>0</u>
	Beginning Fund Balance	0	0	135,000
	Total Parks Imp. Fund	0	135,000	135,000

PARKS IMPROVEMENT FUND EXPENDITURES
FUND 441
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Capital Outlay			
441-000-870	Construction	0	0	135,000
	Total Contractual Services	<u>0</u>	<u>0</u>	<u>135,000</u>
	Total Parks Imp. Fund	0	0	135,000

INFRASTRUCTURE IMPROVEMENT FUND REVENUES
FUND 442

November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Grants			
442-000-375	Infra. Imp. Grant	0	211,700	0
	Total Other	<u>0</u>	<u>211,700</u>	<u>0</u>
	Beginning Fund Balance	0	0	211,700
	Total Infra. Imp. Fund	0	211,700	211,700

INFRASTRUCTURE IMPROVEMENT FUND EXPENDITURES
FUND 442

November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Capital Outlay			
442-000-870	Construction	0	0	211,700
	Total Contractual Services	<u>0</u>	<u>0</u>	<u>211,700</u>
	Total Infra. Imp. Fund	0	0	211,700

RAILROAD NOISE MITIGATION FUND REVENUES
 FUND 443
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Grants			
443-000-375	CN Railroad Grant	0	270,000	0
	Total Other	<u>0</u>	<u>270,000</u>	<u>0</u>
	Beginning Fund Balance	0	0	270,000
	Total RR Noise Mit. Fund	0	270,000	270,000

RAILROAD NOISE MITIGATION FUND EXPENDITURES
 FUND 443
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Capital Outlay			
443-000-870	Construction	0	0	270,000
	Total Contractual Services	<u>0</u>	<u>0</u>	<u>270,000</u>
	Total RR Noise Mit. Imp. Fund	0	0	270,000

TIF #1 (SAUK PLAZA) FUND REVENUES
FUND 450
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Property Taxes			
450-000-316	Property Tax - TIF	106,619	99,455	45,000 ✓
	Total Property Taxes	106,619	99,455	45,000
	Other			
450-000-391	Interest Earnings	100	0	0
	Total Other	100	0	0
	Beginning Fund Balance			170,000
	Total TIF #1 Fund	106,719	99,455	215,000

TIF #1 FUND EXPENDITURES
FUND 450
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Contractual Services			
450-000-726	Professional Services	70,000	5,000	25,000 ✓
450-000-768	Other Contractual Services	0	0	110,000 ✓
450-000-790	Contingency	0	0	80,000 ✓
	Total Contractual Services	70,000	5,000	215,000
	Total TIF #1 Fund	70,000	5,000	215,000

TIF #2 (SAUK POINTE) FUND REVENUES
FUND 461
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Property Taxes			
461-000-316	Property Tax - TIF	1,120,761	984,290	1,000,000 ✓
	Total Property Taxes	<u>1,120,761</u>	<u>984,290</u>	<u>1,000,000</u>
	Total TIF #2 Fund	1,120,761	984,290	1,000,000

TIF #2 FUND EXPENDITURES
FUND 461
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Contractual Services			
4610000-726	Professional Services	0	40,000	0
	Total Contractual Services	<u>0</u>	<u>40,000</u>	<u>0</u>
	Transfers			
	461-000-770 Transfer to 2000 Bonds	0	155,245	0
017	461-000-770 Transfer to 2002A Bonds	68,604	362,155	949,920 ✓
	461-000-770 Transfer to 2003 Bonds	441,745	0	0
010	461-000-770 Transfer to 2008 Bonds	325,395	264,835	50,080 ✓
	461-000-770 Transfer to 2009 Bonds	0	202,050	0
	461-000-777 Transfer to TIF #3	285,000	0	0
	Total Transfers	<u>1,120,744</u>	<u>984,285</u>	<u>1,000,000</u>
	Total TIF #2 Fund	1,120,744	1,024,285	1,000,000

TIF #3 (LOGISTICENTER) FUND REVENUES
FUND 481
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Property Taxes			
481-000-316	Property Tax - TIF	1,868,605	2,190,085	2,100,000
	Total Property Taxes	<u>1,868,605</u>	<u>2,190,085</u>	<u>2,100,000</u>
	Transfers			
481-000-380	Transfer from TIF #2	285,000	0	0
	Total Transfers	<u>285,000</u>	<u>0</u>	<u>0</u>
	Total TIF #3 Fund	<u>2,153,605</u>	<u>2,190,085</u>	<u>2,100,000</u>

TIF #3 FUND EXPENDITURES
FUND 481
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Contractual Services			
481-000-704	Utilities	0	3,000	0
481-000-726	Professional Services	0	60,000	100,000
481-000-768	Other Contractual Services	0	12,540	12,500
481-000-770	Transfer to General Fund	219,413	139,410	150,000
481-000-770	Transfer to 2000 Bonds	68,604	308,600	0
481-000-770	Transfer to 2002A Bonds	441,745	1,036,600	0
481-000-770	Transfer to 2003 Bonds	325,395	0	0
019 481-000-770	Transfer to 2007A Bonds	0	0	685,000
023 481-000-770	Transfer to 2008 Bonds	612,335	467,550	569,720
021 481-000-770	Transfer to 2009 Bonds	486,115	0	492,540
481-000-790	Contingency	0	0	90,240
	Total Contractual Services	<u>2,153,607</u>	<u>2,027,700</u>	<u>2,100,000</u>
	Total TIF #2 Fund	<u>2,153,607</u>	<u>2,027,700</u>	<u>2,100,000</u>

TIF #4 (SURREYBROOK PLAZA) FUND REVENUES
 FUND 491
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Property Taxes			
491-000-316	Property Tax - TIF	143,417	147,370	145,000
	Total Property Taxes	<u>143,417</u>	<u>147,370</u>	<u>145,000</u>
	Other			
491-000-391	Interest Earnings	100	0	0
	Total Other	<u>100</u>	<u>0</u>	<u>0</u>
	Beginning Fund Balance			265,000
	Total TIF #4 Fund	143,517	147,370	410,000

TIF #4 FUND EXPENDITURES
 FUND 491
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Contractual Services			
491 450 -000-726	Professional Services	20,000	22,500	125,000
	Total Contractual Services	<u>20,000</u>	<u>22,500</u>	<u>125,000</u>
	Ending Fund Balance			285,000
	Total TIF #4 Fund	20,000	22,500	410,000

POLICE PENSION FUND REVENUES
FUND 500
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Taxes				
500-000-313	Property Tax	140,000	141,830	142,000 ✓
500-000-320	Personal Prop. Repl. Tax	<u>1,600</u>	<u>0</u>	<u>0</u>
	Total Taxes	141,600	141,830	142,000
Other				
500-000-391	Interest Earnings	2,000	77,210	2,500 ✓
500-000-395	Gain/(Loss) on Investments	0	250,000	39,450 003 ✓
500-000-397	Employee Contributions	127,500	130,000	130,000 ✓
500-000-399	Refunds & Reimbursements	<u>0</u>	<u>7,050</u>	<u>0</u>
	Total Other	129,500	464,260	171,950
	Total Police Pension Fund	271,100	606,090	314,450
	<i>misc. income</i>			<i>500 +</i>

POLICE PENSION FUND EXPENDITURES
FUND 500
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2010-12 Proposed
Materials and Supplies				
500-000-610	Office Supplies	<u>100</u>	<u>100</u>	<u>100</u> ✓
	Total Materials & Supplies	100	100	100
Contractual Services				
500-000-706	Postage	100	100	100 ✓
500-000-722	Professional Development	1,000	1,000	1,000 ✓
500-000-724	Publications & Memberships	1,300	250	250 ✓
500-000-726	Professional Services	10,000	36,850	25,000 ✓
500-000-768	Other Contractual Services	100	1,250	500 ✓
500-000-791	Retirement Pension	230,000	245,000	255,000 ✓
500-000-792	Retirement Disability	20,000	16,725	17,500 ✓
500-000-793	Return Pension Contribution	<u>30,000</u>	<u>16,300</u>	<u>15,000</u> ✓
	Total Contractual Services	292,500	317,475	314,350
	Total Police Pension Fund	292,600	317,475	314,450

FIRE PENSION FUND REVENUES
FUND 510
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Taxes			
510-000-313	Property Tax	10,000	9,670	4,750 ✓
	Total Taxes	<u>10,000</u>	<u>9,670</u>	<u>4,750</u>
	Other			
510-000-391	Interest Earnings	100	0	0 ✓
510-000-397	Employee Contributions	13,500	5,000	5,000 ✓
	Total Other	<u>13,600</u>	<u>5,000</u>	<u>5,000</u>
	Total Fire Pension Fund	23,600	14,670	9,750

FIRE PENSION FUND EXPENDITURES
FUND 510
November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Projected
	Contractual Services			
510-000-726	Professional Services	2,000	2,000	2,000 ✓
510-000-768	Other Contractual Services	100	100	100 ✓
510-000-790	Contingency	0	0	7,650 ✓
	Total Contractual Services	<u>2,100</u>	<u>2,100</u>	<u>9,750</u>
	Total Fire Pension Fund	2,100	2,100	9,750

WORKING CASH FUND REVENUES
 FUND 525
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Taxes			
525-000-315	Property Tax	85,492	114,265	85,500
	Total Taxes	<u>85,492</u>	<u>114,265</u>	<u>85,500</u>
	Total Working Cash Fund	85,492	114,265	85,500

WORKING CASH FUND EXPENDITURES
 FUND 525
 November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
	Contractual Services			
525-000-770	Transfer to Debt Service	85,492	85,495	85,500
	Total Contractual Services	<u>85,492</u>	<u>85,495</u>	<u>85,500</u>
	Total Working Cash Fund	85,492	85,495	85,500

**COMBINED DEBT SERVICE FUND REVENUES
FUND 605**

November 1, 2010 to October 31, 2011

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Transfers				
605-655-380	Transfer from General Fund	829,797	0	0
605- 000 -380	Transfer from Fire Fund	0	54,000	54,000
605- 000 -380	Transfer from Emerg. Tel.	0	29,040	54,000
605- 000 -380	Transfer from Util. Tax.	0	0	42,735
605- 000 -380	Transfer from TIF #2	835,744	984,285	1,000,000
605-000-380	Transfer from TIF #3	1,934,191	1,812,750	1,747,260
605- 655 -380	Transfer from Working Cash	<u>85,492</u>	<u>85,492</u>	<u>85,500</u>
700	Total Transfers	3,685,224	2,965,570	2,983,495
Total Debt Service Fund		3,685,224	2,965,570	2,983,495

*682 ✓
671 ✓
672,027 ✓
655,015 ✓
006 ✓*

**COMBINED DEBT SERVICE FUND EXPENDITURES
FUND 605**

November 1, 2011 to October 31, 2012

Account #	Title	2010-11 Budget	2010-11 Projected	2011-12 Proposed
Capital Outlay				
605-675-810	2000 Bond Payment	712,125	712,125	0
605-685-810	2002A Bond Payment	883,490	883,490	949,920
605-685-810	2003 Bond Payment	650,790	650,790	0
605-670-810	2007A Bond Payment	685,000	685,000	685,000
605-671-810	2007B Bond Payment	89,237	89,237	96,735
605-672-810	2007C Bond Payment	55,560	55,560	54,000
810	605-673- 000 2008 Bond Payment	612,335	612,335	619,800
605-674-810	2009 Bond Payment	486,113	486,113	492,540
605-686-810	2010 Bond Payment	<u>85,492</u>	<u>85,492</u>	<u>85,500</u>
Total Capital Outlay		4,260,142	4,260,142	2,983,495
Total Debt Service Fund		4,260,142	4,260,142	2,983,495

*005 ✓
006 ✓
007 ✓
008 ✓*

EXPENDITURE LINE ITEMS

510 Regular Employee Wages – Wages of full-time, authorized positions for employees paid on an hourly or salary basis through Village payroll. Does not include elected officials if not full-time, positions compensated on a retainer or other contractual basis, and other positions covered by line item 520.

520 Part-Time Employee Wages – Wages of all employees who are regularly scheduled and authorized to work less than full-time, as defined in the Village Employee Manual, including seasonal and other temporary employees, and *elected officials unless the elective office has been designated full-time by the Board of Trustees.*

530 Overtime – Pay for time worked in excess of the standard work week for the employee's job classification.

540 Fringe Benefits FICA/IMRF – The Village's share of social security, medicare and Illinois Municipal Retirement Fund contributions.

541 Fringe Benefits Insurance – Includes medical, dental and life insurance.

610 Office Supplies – Consumable materials, supplies, and similar items used typically in an office setting. Includes paper products for office machines, paper tablet, pens and pencils, tape, staples, envelopes, copier supplies, and small equipment repair parts.

620 Vehicle Expense – Vehicle consumables and small parts installed by Village personnel. Includes gas, oil (unless installed by a service facility), diesel fuel, antifreeze, tune-up parts, batteries, filters and other small parts.

630 Uniforms and Clothing – Costs incurred by the Village for the provision of uniform clothing, safety equipment, and other items normally assigned to an individual employee.

640 Facility Maintenance Supplies – Consumable supplies, small equipment, and parts used primarily for the purpose of repairing, cleaning, or maintaining Village buildings, grounds, and related equipment. Includes disinfectants, cleaners, wax, paint, restroom supplies, mops, brooms, buckets, roof patching material, and keys.

650 Operating Supplies – Consumable materials, supplies, and similar items used in the course of providing a Village service. Includes flares, weapon supplies, investigation supplies, chemicals, welding supplies, rope, and surveying supplies.

655 Computer Software and Supplies – Computer software upgrades and replacement software, and computer parts and supplies.

660 Tools and Equipment – Small items of office, field, or shop equipment which are not budgeted as capital outlays. Includes small hand and power tools, calculators, flashlights, hard hats, ladders, handcuffs, battery chargers, and sports equipment.

670 Construction Supplies – Building materials, supplies, and equipment intended for use, inclusion, or placement as part of a permanent improvement or system. Includes water and sewer pipe, rock, gravel, patching material, fire hydrants, signs, water meters, and lumber.

680 Other Materials and Supplies – Materials and supplies which do not fit logically under any other 600 line item.

702 Telephone – Self-explanatory. Includes cell phones and land lines.

704 Utilities – All costs for utilities billed to the Village, including electricity and natural gas.

706 Postage – Self-explanatory. Includes United Parcel Service and similar delivery services.

708 Insurance – Self-explanatory. Includes employee bonds.

710 Printing – All expenses for printing and copying services performed by commercial printing firms. Does not include the cost of printing or copying if the primary use of the product is for public information purposes, as included under line item 740.

712 Equipment Repair and Maintenance – Costs incurred for maintenance, repair, or calibration of office machines, communications equipment, shop tools, and other equipment when such equipment is not considered a fixed part of the facility and when the work is done by an outside contractor. Includes office machine maintenance contracts, radio repair, fire extinguisher servicing, radar repair and calibration, and other service calls. Also includes charges for both parts and labor if parts are installed by the contractor performing the repair.

714 Vehicle Repair and Maintenance – Costs incurred for repair and maintenance of vehicles when work is done by an outside contractor. Includes charges for both parts and labor if parts are installed by the contractor performing the repair.

716 Facility Maintenance – The cost of routine maintenance, minor repairs, and cleaning necessary to maintain Village facilities when work is done by an outside contractor. Includes janitorial contracts, heating and air conditioning repairs, and locksmith service.

718 Volunteer Reimbursement – Payments made to volunteers to reimburse them for expenses incurred while serving as volunteers.

720 Organization Business Expense – Expenses incurred by an employee because the employee attended, represented, or acted in an official capacity on behalf of the Village in a manner not directly related to a formal school, training session, or conference. Also included is the cost of meals purchased by the Village due to extraordinarily long work periods.

722 Professional Development – All costs incurred while attending seminars, conferences, and training schools for the purpose of acquiring skills and knowledge which will increase job capabilities and performance. Includes travel, registration, meals, hotel accommodations, parking fees, tolls, and other authorized expenses.

724 Publications and Memberships – All costs of Village and individual memberships (when approved) in municipal organizations and professional associations. Includes South Suburban Mayors and Managers Association, ICMA, IGFOA, etc. Does not include registration fees and other costs associated with meeting attendance.

726 Professional Services – All contractual costs that result from the use of professionals and paraprofessionals for services rendered, who are compensated on a job or retainer basis. Includes attorneys, auditors, engineering services, and medical services.

728 Computer Contractual Services – All contractual costs that result from the use of professional services for services rendered who are compensated on a job or retainer basis for computer services. Includes computer consultants and software support service contracts.

732 Intergovernmental Services – Charges paid by the Village for services rendered and fees levied by another governmental agency.

740 Public Information – All costs which result from the dispersion of information regarding the Village and its activities to the public, unless clearly included under another line item. Includes legal advertisements, public notices, brochures, "Sauk Talk", and printing costs associated with the annual budget and comprehensive plan.

742 General Fund Services – Reimbursement for the value of routine services provided by the General Fund to other Village funds, including governance, general administration and management, legal services, and insurance.

744 Rents and Leases – All expenses incurred for the rental or leasing of equipment, and for the use of non-Village owned facilities. Includes special equipment rental and easements. Does not include lease-purchase agreements, which would typically be shown as capital outlays.

746 Community Relations Committee – All expenditures made by or on behalf of the Community Relations Committee. Includes the cost of the recognition program.

747 Public Relations Committee – All expenses made by or on behalf of the Public Relations Committee.

748 Public Safety Committee – All expenditures made by or on behalf of the Public Safety Committee.

749 Special Events Committee – All expenditures made by or on behalf of the Special Events Committee, including employee appreciation, 4th of July, and Student Government Day.

750 Economic Development Committee – All expenditures made by or on behalf of the Economic Development Committee.

752 Ordinance Review Committee – All expenditures made by or on behalf of the Ordinance Review Committee. Includes the cost of codification of ordinances.

754 Beautification and Improvement Committee – All expenditures made by or on behalf of the Beautification Committee.

756 Fire and Police Commission – All expenditures made by or on behalf of the Fire and Police Commission. Includes all costs associated with the recruitment and selection of individuals for positions covered by the Commission.

760 Zoning Board of Appeals – All expenditures made by or on behalf of the Zoning Board of Appeals.

764 Cable Television – All expenditures incurred in support of local origination and community access cable television programming.

766 Senior Citizens Committee – All expenditures made by or on behalf of the Senior Citizens Committee. Includes expenditures in support of senior citizen groups and organizations.

768 Other Contractual Services – Contractual services which do not logically fit under any other 700 series line item. Miscellaneous.

770 Transfers – All payments from one Village fund to another, excluding those payments included under “General Fund Services”. Includes payments for services provided by one fund to another, or expenditures made by one fund on behalf of another. Also includes funding for bond principal and interest payments from various funds to the Debt Service Fund.

780 Refunds – Self-explanatory.

790 Contingency – An appropriated amount, available for expenditure within the current fiscal year, held in reserve to allow for unanticipated needs and occurrences. Included may be excessive overtime due to a disaster, the need to replace or reconstruct a portion of the infrastructure or a piece of equipment which fails unexpectedly, or other unanticipated expenses. Not intended to be utilized for non-emergency expenditures.

810 Bond Service Charges – All expenditures which go to pay bank and other service charges in connection with bonded debt.

830 Office Equipment and Furniture – Major purchases of equipment and furniture intended to be utilized in an office setting. Includes desks, file cabinets, and copiers.

840 Major Tools and Work Equipment – Major purchases of equipment intended to be utilized in a field or shop setting. Includes hoists, compressors, mowers, radios, pumps, and material spreaders.

850 Vehicles – All vehicle purchases, whether intended for passenger or non-passenger use. Includes cars, pickup trucks, fire engines, backhoes, loaders, dump trucks and tractors.

860 Land – All expenditures for the purchase of land.

870 Construction – All expenditures for construction projects. Includes new buildings, streets, sewers, sidewalks, and parking lots. Also includes major repairs and renovations when the effect of such repairs are to significantly extend the useful life of the building or structure being repaired, such as roofing a building or overlaying a street.

880 Reserve for Future Expenditures – A budgeted reserve, acting as a contingency serving capital outlay needs or as a “sinking fund” where funding for a major capital expenditure must be accumulated over a period of two or more years.