Village of Lyons, Illinois

A Historic Community with a Vision for the Future

ANNUAL BUDGET FOR FISCAL YEAR 2025

2025 ANNUAL BUDGET

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VILLAGE OF LYONS

BUDGET FOR FISCAL YEAR 2025

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Village of Lyons

December 26, 2024

Honorable Christopher R. Getty, Mayor
Members of the Board of Trustees
Residents of the Village of Lyons

We are pleased to present the Village of Lyons' annual budget for the 2025 fiscal year ending December 31, 2025. This document outlines the financial resources and priorities that will guide our efforts to deliver essential municipal services to our community over the next year.

A significant portion of the Village's budget is allocated to salaries and employee benefits, with the majority of these costs governed by collective bargaining agreements. Our primary goal is to ensure that these expenses are fully supported by available resources, maintaining a structurally balanced budget and ensuring the continued provision of vital services to our residents.

In developing this budget, each department was directed to justify its proposed expenditures and streamline spending, rather than simply extending past budgets. This approach ensures that taxpayer dollars are utilized efficiently, with a strong focus on improving the Village's infrastructure and addressing immediate repair needs.

As we move forward, the completion of quarry operations presents a unique opportunity for the Village. We are preparing to initiate commercial development on this land, which we anticipate to generate new revenue streams. These funds will help support critical infrastructure upgrades, pension obligations, and will help minimize the need for future tax increases, making it easier for residents to manage their financial commitments.

Thank you for your continued trust and support. We remain committed to ensuring that the Village of Lyons remains a vibrant, thriving community for all who call it home.

Best Regards

Thomas Sheahan
Village Manager

Mission

The Administration Department is responsible for implementing the policies and procedures established by the Corporate Authorities of the Village.

The Department is also responsible for the management and coordination of Village departments and resources to maximize the organization's efficiency and effectiveness.

Responsibilities and Services

The Administration Department directs the administration and execution of the policies and goals established by the corporate authorities of the Village. The Department provides management and administrative support to operating Departments to promote an equal distribution of resources, organizational consistency in policy implementation, and reduction in duplication of efforts. The Department is responsible for establishing and enforcing internal policies and procedures to ensure effective and efficient operations within the organization.

Oversight of the budgeting and purchasing processes is also a responsibility of the Department. Other areas of responsibility include financial reporting, human resources, risk management, utility billing, and technology. The Department interacts on a regular basis with residents and businesses in the community due to its responsibilities of providing general information to the public, coordinating community outreach programs, and administering customer service processes, including water, sewer and garbage billing.

The Administration Department includes six Divisions to provide the services described above. These divisions include:

- **Village Administration**
- **Legal Services**
- **Finance & Utility Billing**
- **Risk Management**
- **Technology & Communications**
- **Building & Grounds**

Each Division contributes to the implementation and accomplishment of Departmental goals by providing services in specific areas of responsibility.

Services:

- Communicate with Village Board and other governmental bodies
- Implement Strategic Plan to Improve Village Services to Residents
- Manage and oversee compliance of Capital Projects related to debt covenants and capital grant awards
- Maintain Village Financial Management Software

Staffing:

Staffing levels for the upcoming year will remain unchanged.

Budget Overview

The Village Budget is the culmination of planning and meeting to determine Village services and the costs to provide them. The Village Budget was prepared by the Finance Department on behalf of the Village Manager who serves as Budget Officer.

The major cost component of the Village's general fund budget is salaries and related employee benefits. Many Village employees are represented by collective bargaining agreements that dictate financial terms as well as work rules and staffing levels. In recent years, the Village has worked diligently to ensure that these collective bargaining agreements are affordable to the Village while providing salaries and benefits to attract and retain high-level employees.

Since 2014, the Village has addressed the structural balance of the Village's budget; the Village no longer balances spending through deficits and borrowing. Further, the Village has developed a flexible budget that has reserve in the event to unanticipated reductions in revenues or unexpected expenditures.

Financial operations for 2025 unfortunately continue to reflect a continued recovery from the COVID-19 pandemic. The new challenge is the aging infrastructure of the Village particularly the water system. The American Rescue Plan Act (ARPA) provides funds for one time items particularly water and sewer infrastructure. The Village is experiencing recovery of revenues which should enable adoption of balanced budgets and ultimate restoration of fund balances.

Budget Process

The following are the key steps to the preparation of the Budget:

- Compile pertinent information from the Village's financial data and reports
- Consolidation and summarization of Village payroll data. This includes all positions and salary levels based on union contracts and management's review of non-union personnel. Staffing is reviewed to make certain that they are necessary to provide services.
- Consult economic and tax revenue estimates from local economists and state revenue offices.
- Prepare departmental budgets for review with departmental heads.
- Compile overall budget and determine adequacy of Village resources to fund proposed expenditures.

The Village budget will go into effect on January 1, 2025.

Budget Preparation and Adoption Calendar

August – October 2024: Finance department compiles historical financial data and generates revenue estimates for budget year 2025.

October 2024: Staffing levels reviewed by Village department heads and salary and benefits schedules analyzed by Finance department. Budget meetings are held with department heads to discuss projected 2022 and preliminary budgets for 2025.

Early November 2024: Preliminary budget generated by Finance department for review.

November 2024: Follow up budget meetings are held with the various department heads to review and revise preliminary budgets

November 23, 2024: Budget finalized by Finance Department and Budget Officer. Notice published in newspaper regarding budget availability to the public, and preliminary budget is made available for inspection at Village Hall.

December 2024: Budget presentation and hearing, and adoption of budget and tax levy.

Community Profile

Incorporated in 1888, Lyons is steeped in earlier historical roots. In 1673 French Explorer Louis Joliet and Jesuit missionary Father Pierre Marquette left Green Bay, Wisconsin by canoe in search of a western passage to the Pacific. As they traveled into the Spanish controlled area of Louisiana, they realized that the mighty Mississippi drained into the already well known Gulf of Mexico. With winter approaching, they headed north as quickly as possible. To save time the Pottawatomie Indians that were with them encouraged a change in the course to the Illinois River. This short cut led to the Des Plaines River and caused these travelers to discover "Le Portage". This half mile wide area of land connecting the Chicago River and the Des Plaines River, over which they could carry their canoes and supplies, was to become the discovery that they would both become famous for. Later known as the Chicago Portage, this small area became the "Gateway to the West", and was used by thousands of early settlers and traders traveling both east and west. The discovery of "Le Portage" was the impetus that led to Chicago becoming a center for the world trade.

Louis Joliet conceived the idea of constructing a canal to connect the two waterways. This idea was to become a reality 200 years later with the opening of the Illinois—Michigan Canal. Today, a statue stands in Lyons at the Chicago Portage National Historic Site just north of Interstate 55 along Harlem Avenue, commemorating this historic National Heritage Corridor which stretches southwest thru LaSalle, Illinois.

Hofmann Tower is one of the most impressive historical sites in the suburban area. This eight story castle-like concrete structure was built in 1908 by George Hofmann, Jr. The tower was the centerpiece of a large recreational area that included powered boat rides, canoeing, picnicking, dancing and orchestral concerts plus a large beer garden. For years, Hofmann Tower was the tallest building west of the Chicago's Loop and thrilled thousands of visitors with a breathtaking view of Chicago and the surrounding area.

The Village values high quality development and is always seeking to improve the quality of life for its residents. Lyons is an excellent location for all industrial, commercial, and retail businesses.

Three major arterial roads (Harlem Avenue (Rt. 43), 1st Avenue (Rt. 171), and Ogden Avenue (Rt. 34)) run through the Village as well as historic Route 66 (Joliet Avenue). Utilizing these three major arterial roads, businesses can easily access Interstates 55 or 290/88. In addition, the Village is a 10-minute drive from Midway Airport and a 30-minute drive from O'Hare Airport. The Village is also close to rail facilities in the cities of Chicago and Cicero.

The Village is located approximately 12 miles southwest of the Chicago loop and is home to 10,321 residents (US Census Bureau, 2020, American Community Survey). There are 3,948 occupied housing units in the Village and the median household income is $66,144. The percent of Village residents in the labor force is 66.5% which is greater than the national average of 63.4%. Listed on the following page is a series information about the demographic, economic, social, and market characteristics of the Village.

The Village Hall of Lyons is located at 4200 Lawndale Avenue, Lyons, IL 60534. Phone: (708) 442-4500.

Lyons's public school system included Elementary School District #103 and Morton High School District #201, along with Morton Community College.

The Village's government consists of a Village President, Village Clerk and six Village Trustees all of whom preside over six departments that serve and protect all who live, work and/or visit Lyons.

Distribution of Lyons Citizens:

Age	Percent of Population
Under 5 years	8.3%
5 to 9 years	9.7%
10 to 14 years	4.8%
15 to 19 years	4.3%
20 to 24 years	4.8%
25 to 34 years	16.2%
35 to 44 years	13.9%
45 to 54 years	11.0%
55 to 59 years	7.6%
60 to 64 years	3.7%
65 to 74 years	8.0%
75 to 84 years	6.6%
85 years and over	1.2%

Source: U.S. Census Bureau, 2020 ACS 5-Year Estimates

Education, Population 25 Years and Over:

Education Level	Percent of Population
Less than HS Diploma	12.9%
High School Graduate	31.0%
Some College, No Degree	29.0%
Associate's Degree	10.6%
Bachelor's Degree or Higher	16.5%

Source: U.S. Census Bureau, 2020 ACS 5-Year Estimate

Income:

Household Income	Percent of Population
Under $10,000	4.8%
$10,000 to $14,999	2.5%
$15,000 to $24,999	10.4%
$25,000 to $34,999	11.0%
$35,000 to $49,999	13.8%
$50,000 to $74,999	15.3%
$75,000 to $99,999	16.1%
$100,000 to $149,999	20.1%
$150,000 to $199,999	5.2%
$200,000 or more	0.8%

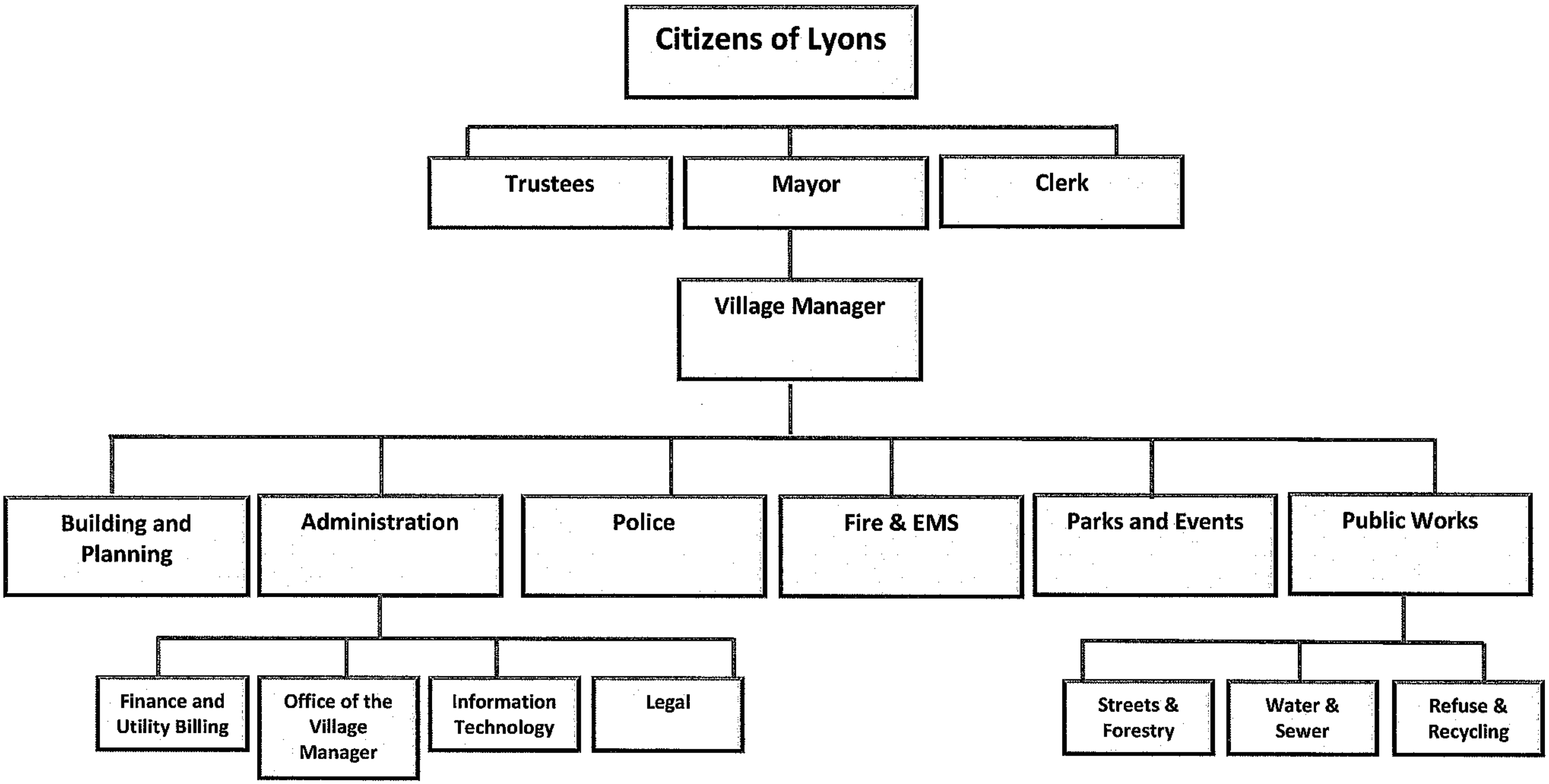
Source: U.S. Census Bureau, 2020 ACS 5-Year Estimate

Economic Indicators:

Median Family Income	$ 66,144
Families above Poverty Level	87.6%
Median Home Value	$175,700
Average Household Size	2.83 persons
Owner Occupied Homes	61.5%
Percentage of Veterans	4.7%

Source: U.S. Census Bureau, 2020 ACS 5-Year Estimate

Organizational Chart



Village Funds

The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The Village's fiscal year is the calendar year. As required by Illinois Statutes, budgets are adopted for the Village's funds, which are summarized by the following fund types:

Governmental Funds

These are the funds through which most of the functions of the Village are financed. These funds are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization in providing services. The reported fund balance of the Village represents a measure of these resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable. Following are the Village's governmental funds:

General Fund
The General Fund is the primary operating fund of the Village. It is used to account for all financial resources, except those required to be presented in another fund. The General Fund encompasses all of the primary functions for the Village including: administration, building and planning, parks and recreation, police, fire and public works.

Capital Improvement Fund
Capital Improvement Funds are used to account for financial resources to be used for the acquisition of equipment, construction of major capital facilities or other long term projects, not reported in the enterprise fund or the TIF funds.

Pension Stabilization Fund
The Village's Pension Stabilization is a special revenue fund in which proceeds are used to address funding shortfalls in the Village's pension funds.

Economic Development Funds
Tax Increment Funds are used for economic development and other projects within the boundaries of each tax increment district. The use of these funds is restricted by the project plan and for the repayment of principal and interest incurred for these projects.

Debt Service Fund
The Debt Service Fund is used to account for the repayment of principal and interest on long-term obligations.

Enterprise Funds

These funds are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting these funds is accrual basis, with the exception of depreciation which has not been budgeted for. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenues are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place in another accounting period. For budgetary control purposes, the Village also appropriates the capital expenditures for the enterprise funds.

Enterprise funds are used to account for service that are financed and operated in a manner similar to a private business. The intention is for user fees to cover the cost of providing services.

The Village operates the Water & Sewer Fund, and Garbage Fund as Enterprise funds.

Fiduciary Funds

These fund types are used to account for assets held in trust for the beneficiaries of the Funds. Fiduciary funds cannot be used by the Village to support its operations, but are included in the budget for reporting purposes. Police and Fire Pensions account for both of the Village's Fiduciary Funds and are governed by independently governing bodies elected by the fund's beneficiaries.

General Fund

Description

The General Fund is used to account for the resources and activities associated with the majority of day-to-day operations of the Village. The General Fund receives the majority of Village revenues and utilizes these resources to fund general municipal services including general administration, building, zoning, and code enforcement, planning and economic development, police protection, fire protection, and highway and street maintenance.

Fund Structure:

The General Fund is a governmental fund and therefore the revenues, expenditures, transfers, and financial results in the Fund are accounted for according to the modified accrual basis of accounting. Two categories of Fund Balance have been established for the General Fund to account for the revenues, expenditures, and accumulated assets in the Fund, these categories include:

- **Unreserved** – this fund balance category is the amount available to use by the Village to fund day-to-day operations and meet any current or future obligations of the Village.
- **Reserved** – this fund balance category represents the accumulated balance of revenues restricted by Illinois State Statute for a particular purpose. The restricted revenues include Hotel/Motel Taxes, State Drug Enforcement Seizures, Federal Drug Enforcement Seizures, Fines for Driving Under the Influence (DUI) of alcohol, and Foreign Fire Taxes. The reserved balance for each of these restricted revenue sources will be used in future years for the purposes to which they are restricted by statute (e.g., DUI assets will be used to purchase DUI enforcement equipment).

The Village has established a financial policy where the unreserved fund balance of the General Fund would be 20% of General Fund Expenditures. In addition, the Village intends to operate on a structurally balanced budget where current year's revenues, expenditures and net operating transfers will be balanced.

The 2025 budget includes a $500,000 contingency line item. This line item is budgeted so that the Village is protected from any revenue shortfalls or unexpected expenditures during the fiscal year.

The overview of the historical General Fund operations and 2024 budgeted amounts are detailed on the following schedules.

General Fund Revenues

Property Taxes:
Property taxes are levied upon all Village property owners at a calculated rate per $1,000 of assessed property valuation on both real and personal property. The tax levy is established by the Village by December 31 each year to be collected the year after.

The Village determines the amount of property taxes its needs for operations. Based on this need, the Village levies their annual property taxes. In accordance with state law, the County Clerk calculates the maximum amount of property taxes in accordance with the Property Tax Extension Limitation Law ("PTELL"). PTELL limits increases to property taxes to the prior year's levy plus an increase in the consumer price index determined two years earlier.

Property taxes are collected by the County in two installments, the first in March and the second usually in August. The March bills are 55% of the previous year's levy.

The Cook County board has delayed mailing of tax bills and the due date for the August 2022 installments as the result of significant process problems related to new assessment and billing systems. The second installment payments are currently anticipated to be received late December 2022.

State Income Taxes:
A portion of the income taxes collected by the State of Illinois is segregated and distributed to local municipalities based on population. Income tax receipts are based on the overall Illinois economy and can vary based on economic conditions.

Municipal Sales Taxes
The Village levies a sales tax equal to one percent of retail sales within the Village. The municipal sales tax is collected by the state and remitted to the Village. Taxes are a function of the commercial activity of Village businesses.

The Village also collects a 1% non-home rule sales tax. This sales tax is similar to the Municipal Sales tax except it excludes groceries and titled equipment. The Village intends that this tax will fund capital expenditures particularly roads and alleys.

Municipal Utility Taxes:
Taxes on electric, telephone and natural gas services are all classified as utility taxes. These taxes are billed on utility bills as a percentage of the total bill. Local utilities then remit these taxes either directly to the Village or through the state as part of a statewide collection process. These taxes are a function of utility usage that depends on numerous factors including consumption, conservation efforts, rates and environment.

Other Revenues
The Village is a non-home rule municipality under the laws of the State of Illinois. As a result, the Village can only levy for taxes and fees that are permitted according to state statutes. Some of those revenues can only be imposed after referendum.

Licenses, permits, and fees are levied to recover the costs of government regulation such as building codes and liquor regulations and to partially offset costs for police such as vehicle licenses. Charges for services are to recover costs of services provided by the Village. The Village charges the Water and Sewer Fund for support of the General Fund for operations. Fines and forfeitures are levied regulation.

Building

Mission

The mission of the Building Department is to promote the safety, public health, sanitation, welfare and economic prosperity of the Village by encouraging appropriate development, regulating building standards and enforcing zoning and community standard ordinances.

Responsibilities and Services

The Building is responsible for maintaining, administering, and enforcing the codes, ordinances, documents, maps, and policies of the Village as they relate to planning, zoning, construction, and property maintenance.

The Building Department also oversees the completion of the filling of the former Material Services Quarry. When completed, the land reverts to the Village for economic development.

Recently, the Building Department has taken the lead role in addressing vacant houses. This includes maintaining yards if the owner or bank does not do so, monitoring compliance, and in extreme cases, demolishing dangerous structures.

Services:

- Conduct Code Enforcement
- Issue Building Permits
- Perform Building & Zoning Review
- Process Blight & Building Adjudication
- Schedule & Complete Property Inspections

Staffing:

Staffing levels for the upcoming year will remain unchanged.

Police

Mission

The mission of the Police Department is deliver quality law enforcement services to residents and businesses of the Village of Lyons and to provide them with a safe and secure environment that fosters a sense of security in person, property and mind. The Department accomplishes this by enforcing the law, preserving peace, preventing crime, controlling traffic, and protecting civil rights and liberties.

Responsibilities and Services

The Police Department provides the Village of Lyons with a full range of police services including crime investigations, juvenile crime investigations, patrol operations, traffic and parking enforcement, crime prevention education, and community policing. The department also anticipated providing personnel to schools within the Village of Lyons, until the COVID-19 pandemic resulted in remote learning. The department is prepared to provide these services in 2021, as children return to in-person learning.

To effectively provide these services, the following divisions within the Police Department have been established:

- **Administration**
- **Patrol Operations & School Resources**
- **Records Management**

Services:

- Criminal Investigations
- Neighborhood Patrolling
- Drug Enforcement & Investigations
- DUI Checkpoints
- Enforcing Local Ordinances
- Records Collection and Maintenance
- School Crossings & Traffic Control

Staffing:

The Village increased its staffing levels in 2020 with the intention to alleviate overtime costs within the department and provide a resource officer to the educational institutions within the Village. Staffing levels will remain substantially the same in 2025, with the exception of the addition of one additional officer.

Fire

Mission
The mission of the Fire Department is to protect the lives and property of the residents of the Village of Lyons by providing exceptional emergency fire and medical services.

Responsibilities and Services
The Fire Department provides the Village with a full range of fire and emergency services including fire suppression, emergency medical services, fire prevention, and community education. To effectively provide these services, the Fire Department has established two divisions:

- **Operations**
- **Emergency Medical Services**

Each Division contributes to the implementation and accomplishment of Departmental goals by providing services in specific areas of responsibility.

Services:
- Community Fire Prevention Safety Talks
- Emergency Medical Services
- Fire Investigations
- Hazardous Materials Response
- Pre-Incident & Disaster Planning
- Property Conservation
- Rescue Operations & Procedures

Staffing:
Paramedic services are provided on a contractual basis. Starting in 2024 the Village contracted a full time fire and paramedic employees to staff the Fire Department.

Recreation and Events

Mission

Recreation and Community Events has as its mission the provision of year round recreation services to community residents and the administration and coordination of community events throughout the year.

Responsibilities and Services

The Recreation and Community Events Department is dedicated to enhancing the quality of life of Village residents by providing recreation services and various community events for the enjoyment of the residents. The Recreation Division provides various classes, programs, and trips for residents of the Village of all ages. The Events Divisions are responsible for coordinating and providing resources for various community events.

Services & Events:

- Easter Egg Hunt
- Father's Day Car Show
- Senior Citizen activities and trips
- Youth recreation programs and classes
- July 4th Parade & Fireworks
- Halloween – Monsters in the Park
- Music In the Park
- Breakfast with Santa

Staffing:

Staffing in the recreation and events department in 2025.

Public Works

Mission

The mission of the Public Works Department is to enhance community order, health, safety, and aesthetics through proper administration and good management of the review, design, construction, and maintenance of the Village's infrastructure.

Responsibilities and Services

The Village's Public Works Department is responsible for maintaining a safe and reliable infrastructure and providing quality water and sewer services and refuse services to Village residents and businesses.

To accomplish the department's varying responsibilities, the following five Divisions within the Public Works Department have been established:

- **Administration**
- **Streets & Forestry**
- **Garage**
- **Water and Sewer**
- **Garbage Collection**

Each Division contributes to the implementation and accomplishment of Departmental goals by undertaking activities and providing services in specific areas of responsibility. The activities and services of the various Divisions are outlined as follows.

Services:

- Alleyway grading and maintenance
- Cut grass and weeds in public areas
- Ice & snow removal from Village streets and sidewalks
- Installation, repair and replacement of street signs and posts
- Maintenance and repair of all Village vehicles and equipment
- Street patching, repairs and maintenance
- Street sweeping, striping and signage
- Tree trimming & removal of dead, dying & diseased trees
-

Staffing:

Staffing levels in the public works department will remain unchanged in 2025.

Capital Projects Fund

Capital Projects Fund reflects funds that are earmarked for Capital Projects. The following are the key sources of funds to this fund:

- Motor Fuel Tax Allotment
- CDGB Grants (administered by Cook County)
- American Rescue Plan Act
- Illinois Department of Transportation Funds for Specific Road Projects
- Bond Funds
- Village designated funds

The Village maintains long term capital projects lists. The specific capital improvement plan for the budget year is developed in the first quarter, as current year revenues are realized and prior year projects are closed out.

Funds need to be spent in accordance with compliance from the funding source. If a project is sold, the sales proceeds are restricted to the original funding source.

Tax Increment Financing Districts

Description

The Tax Increment Financing (TIF) District Funds include funds that collectively account for the revenues, expenditures, transfers, and ending financial results of the of Village's four separate TIF Districts. Districts are specific geographical boundaries and increments must be used for redevelopment within the district.

Fund Structure:

The TIF District Fund is a governmental fund; this means the revenues, expenditures, transfers, and financial results in the Fund are accounted for according to the modified accrual basis of accounting. The Fund only has a reserved Fund Balance, which represents the amount available in the TIF Operations Fund to fund day-to-day operations and meet any current or future obligations of the Fund.

The Fund Balance of a TIF Fund is reserved for three purposes:

1) **Debt Service** – Funds on hand in each TIF Fund for debt service payments.
2) **Capital Projects** – The amount related to unexpended commitments for construction projects.
3) **Remaining Balances** – Restricted for economic development projects in each respective TIF districts. Any fund remaining at the end of the TIF Fund term are deemed surplus and distributed to the underlying taxing bodies.

TIF Districts:

- #1: North Ogden Avenue and west of Joliet Avenue area along the riverfront
- #2: South Ogden Avenue and west of Joliet Avenue
- #3: South of Ogden Avenue on both sides of First Avenue
- #4: Former Material Service property bounded by Lawndale and Ogden Avenues
- #5: 21st Century

Since TIF Funds 1 -5, respectfully, are contiguous, funds can be transferred between such funds for authorized purposes.

The TIF Districts will fund allocable debt service with an operating transfer to the Debt Service Fund. Any shortfalls in the TIF District Funds to fund debt service will be funded through general sales taxes.

Enterprise Funds

Description

The Water and Sewer Fund, Garbage Fund and E911 Fund comprise the Village's enterprise funds; this means the revenues, expenditures, transfers, and financial results in the Fund are accounted for according to the accrual basis of accounting. Three categories of Fund Balance have been established in the Fund to account for the revenues, expenditures, and accumulated assets in the Fund, these categories include:

- **Unrestricted Net Assets** – this category of net assets is the amount available to be used by the Village to fund day-to-day operations and meet any current or future obligations of the Fund.
- **Restricted Net Assets** – this category of net assets is the amount of assets that have been restricted for a particular purpose.
- **Invested in Capital Assets, Net of Related Debt** – this category of net assets is the value of the all of the capital assets of the Fund, net of any related debt that remains outstanding for the original construction or acquisition of the capital asset.

Conclusions about positive or negative financial results for the Enterprise Funds for a particular year are dependent on the increase or decrease in the overall Net Assets of the Fund. However, an analysis of the increase or decrease in the Unrestricted Net Assets is also important because the Village must maintain a sufficient balance of Unrestricted Net Assets to meet the operating needs of the specific enterprise fund.

Fiduciary Funds

Description

The Police and Firefighter's Pension Funds account for the accumulation of assets that are being used and will be used in the future to meet the outstanding pension obligations of the Village for its Police Officers and Firefighters.

Fund Structure:

The Pension Funds are both fiduciary fund types; this means the additions, subtractions, and assets held in trust for the Funds are accounted for according to the modified accrual basis of accounting. The two Funds have assets that are held in trust for the beneficiaries of the Funds, the pensioners and their eligible dependents.

Police Pension Fund:

The Police Pension Fund is used to account for the additions, subtractions, and Net Assets Held in trust for the future payment of pensions to the Village's full time Police Officers. The fund has numerous retirees and participants. The Fund has assets that are held in trust for the beneficiaries of the Fund: the pensioners and their eligible dependents. Full time fund managers are hired to manage the funds of the plan.

Historical funding has been below actuarial funding standards. Starting in 2011, the Village has increased funding to ensure the long term stability of the fund. In 2016, the Village began funding the full actuarial liability for the year in accordance with state actuarial standards.

In early 2020, the Village authorized the issuance of pension bonds, with the sale expected to be be complete by the end of the fiscal year. This sale will result in 100% funding of the Police Pension fund. Excess proceeds are being utilized to establish a Pension Stabilization fund to address future funding requirements.

Fire Pension Fund:

The Fire Pension Fund is used to account for the additions, subtractions, and net assets held in trust for the future payment of pensions to the Village's Firefighter. This pension fund only has one retired member and therefore is not an active fund except for the payment of the pension to the retired member's surviving spouse.

The Village anticipates the issuance of a Penison bond by the end of 2025, which will fund the remaining unfunded liability of the fund.

Activity in the Fire Pension Fund will cease once payments to the lone beneficary end.

Fund 10	**General Fund**	**Budget**
Dept 10-000		
R01	*Revenue*	
10-000-30000	Property Tax - Corporate	785,000.00
10-000-30001	Property Tax Receipts	50,000.00
10-000-30010	Property Tax - Police Protect	927,150.00
10-000-30020	Property Tax - Fire Protect	258,531.00
10-000-30030	Property Tax - Ambulance	523,305.00
10-000-30040	Property Tax - Street & Bridge	56,000.00
10-000-30060	Property Tax - Liability Ins	55,000.00
10-000-30100	Property Tax - IMRF	12,000.00
10-000-30110	Property Tax - FICA	58,452.00
10-000-30120	Property Tax - Audit	62,500.00
10-000-30130	Property Tax - Police Pension	1,525,000.00
10-000-30140	Property Tax - Fire Pension	47,000.00
10-000-30150	Road & Bridge Property Tax	56,000.00
10-000-30500	Municipal Sales Tax	1,700,000.00
10-000-30505	Non-Home Rule Sales Tax	1,025,000.00
10-000-30510	Illinois Replacement Tax	125,000.00
10-000-30520	Income Tax Local Share	1,750,000.00
10-000-30525	Miscellaneous State Revenue	0.00
10-000-30530	Local Use Tax	400,000.00
10-000-30550	Cannabis Use Tax	19,000.00
10-000-30600	Telecomm Utility Tax	100,000.00
10-000-30610	Electric Utility Tax	260,000.00
10-000-30620	Gas Utility Tax	160,000.00
10-000-30630	Cable TV Utility Tax	60,000.00
10-000-30640	Public Edu Gov Access Fee	0.00
10-000-30700	Local Food and Beverage Tax	290,000.00
10-000-30900	Hotel/Motel Tax	140,000.00
10-000-30910	Foreign Fire Tax	15,500.00
10-000-30920	Illinois Gaming Tax	350,000.00
10-000-30950	Municipal Motor Fuel Tax	45,000.00
10-000-31100	Fed/State Training Reimb	0.00
10-000-31200	Justice Asst Grant	0.00
10-000-31300	Public Safety Grant & Reimb	0.00
10-000-31400	Fed/State Street Grant & Reimb	0.00
10-000-31600	Grants & Reimbursements	0.00
10-000-31700	Riverside Lawn Fire Dist Fees	0.00
10-000-32000	Liquor License	62,000.00
10-000-32100	Vehicle License Fees	195,000.00
10-000-32200	Pet Licenses	0.00
10-000-32210	Sign Permit	0.00
10-000-32310	Health Inspections	0.00
10-000-32405	Plan Review	0.00
10-000-32440	Commercial FOIA Fees	0.00
10-000-32510	Contractor Bonds	0.00
10-000-32700	Business License	0.00
10-000-33000	Cell Antenna Agreements	150,000.00
10-000-33100	Ads on Village Property	3,000.00
10-000-33200	Sales of Goods & Services	0.00

10-000-33210	Credit Card Charges	0.00
10-000-33220	Hotel/Motel Proceeds	0.00
10-000-33500	Health Dept Fees	0.00
10-000-33610	Rec - Ads/Sponsors	0.00
10-000-33620	Rec - Movie Tickets	0.00
10-000-33630	Rec - Classes	0.00
10-000-33640	Rec - Local Trips	0.00
10-000-33650	Rec - Extended Trips	0.00
10-000-33660	Recreation Special Events	0.00
10-000-33940	State Road Maintenance Charges	0.00
10-000-34220	Parking P Tickets	0.00
10-000-34310	Alarm Board Fees	0.00
10-000-34400	NSF Check Fees	0.00
10-000-34450	Collection Agency Revenue	0.00
10-000-34500	State Seizures	0.00
10-000-34510	Federal Seizures	0.00
10-000-35000	Interest	125,000.00
10-000-35010	DUI Interest	0.00
10-000-35020	JAG Interest	0.00
10-000-35030	State Seizure Interest	0.00
10-000-35040	Federal Seizure Interest	0.00
10-000-36000	Sale of Village Assets	35,000.00
10-000-36010	Rent of Village Assets	35,000.00
10-000-36020	IDOT Road Maintenance	0.00
10-000-36100	Special Events Sales & Donates	0.00
10-000-36130	Recreation Donations	0.00
10-000-36140	Hotel/Motel Donations	0.00
10-000-36200	Project & Program Contribution	0.00
10-000-36210	Project & Program Reimb	0.00
10-000-36220	Overtime Reimb	0.00
10-000-36300	Refunds & Rebates	0.00
10-000-36310	Insurance & Damage Recovery	0.00
10-000-36400	Cobra Premium Pmnts	0.00
10-000-36500	Quarry Royalty & Reimb	100,000.00
10-000-36600	Miscellaneous	20,000.00
10-000-36700	Impact Fee/Parking	0.00
10-000-38100	Bond Proceeds	0.00
10-000-39031	Trnsfr from TIF #1 Fund	0.00
	R01 Sub Totals:	11,580,438.00
R02	Transfers In	
10-000-39020	Trnsfr from Capital Impr Fund	0.00
10-000-39032	Trnsfr from TIF #2	0.00
10-000-39033	Trsnfr from TIF #3	0.00
10-000-39034	Transfer from TIF 4	0.00
10-000-39040	Transfer from Debt Service	0.00
10-000-39050	Transfer from Water Fund	0.00
	R02 Sub Totals:	0.00
	Revenue Sub Totals:	11,580,438.00
	Dept 000 Sub Totals:	-11,580,438.00
Dept 10-110	Village Administration	
E01	Salaries	
10-110-40100	Salaries - Elected Officials	178,000.00

10-110-40110	Salaries - Managerial	90,000.00
10-110-40120	Salaries - Boards & Commission	40,000.00
10-110-40160	Salaries - Liquor Commission	7,000.00
10-110-40210	Salaries - Clerical	203,000.00
10-110-41100	Salaries - Part-Time	130,000.00
10-110-42100	Salaries - P/T Holiday	0.00
10-110-42300	Salaries - Special Payout	0.00
10-110-43100	Overtime - Regular	0.00
	E01 Sub Totals:	648,000.00
E02	Benefits	
10-110-44100	Benefits - Health Insurance	160,000.00
10-110-44110	Benefits - HSA Account	8,000.00
10-110-44120	Benefits - Dental Insurance	8,500.00
10-110-44130	Benefits - Vision Insurance	1,000.00
10-110-44200	Benefits - Life Insurance	950.00
10-110-44210	Benefits - Workers Comp Ins	40,000.00
10-110-44250	Retiree Health Insurance	0.00
10-110-44300	Unemployment	0.00
10-110-59600	Tuition Reimbursement	0.00
	E02 Sub Totals:	218,450.00
E03	Retirement	
10-110-45100	Retirement - IMRF	21,500.00
10-110-45200	Retirement - FICA	35,000.00
10-110-45300	Retirement - Medicare	8,000.00
	E03 Sub Totals:	64,500.00
E04	Professional Services	
10-110-50300	Consulting Services	10,000.00
10-110-50310	Engineering Services	5,000.00
10-110-50320	New Hire Testing Fees	500.00
10-110-50330	Fingerprint Charge	0.00
	E04 Sub Totals:	15,500.00
E05	Communications	
10-110-57100	Advertising	20,000.00
10-110-57200	Postage	10,000.00
10-110-57300	Printing	14,500.00
10-110-57400	Telecommunications	12,000.00
10-110-57600	Public Relations	25,000.00
10-110-57800	Lobbyist	48,000.00
	E05 Sub Totals:	129,500.00
E06	Professional Development	
10-110-59100	Association Expense	10,000.00
10-110-59200	Publications & Subscriptions	1,500.00
10-110-59300	Meetings & Conferences	18,000.00
10-110-59400	Training & Licensing	500.00
10-110-59500	Travel	0.00
	E06 Sub Totals:	30,000.00
E07	Operations	
10-110-60120	Auto Fuel & Oil	30,000.00
10-110-60300	Office Supplies	15,000.00
10-110-60310	Operating Supplies	5,000.00
10-110-60720	Office Equipment Maint	3,000.00
10-110-60750	Vehicle Maintenance	2,000.00

10-110-60780	Equipment Maintenance	150.00
10-110-64100	Awards & Recognition	10,000.00
	E07 Sub Totals:	65,150.00
E08	Other Expenditures	
10-110-60730	Uniforms	0.00
10-110-69100	Office Equipment	3,000.00
	E08 Sub Totals:	3,000.00
E11	Capital Outlay	
10-110-64500	Miscellaneous	3,000.00
	E11 Sub Totals:	3,000.00
	Expense Sub Totals:	1,177,100.00
	Dept 110 Sub Totals:	1,177,100.00
Dept 10-120	Legal Services	
E04	Professional Services	
10-120-50100	Legal Services - Corporate	250,000.00
10-120-50110	Legal Services - Prosecution	21,600.00
10-120-50120	Legal Serv - Human Resources	0.00
10-120-50130	Legal Services - Litigation	0.00
10-120-50140	Legal Services - Contract Neg	0.00
10-120-50150	Legal Services - Housing Code	0.00
10-120-50160	Legal Services - Liquor Comm	0.00
10-120-50165	Legal Services--Development Pr	0.00
10-120-50170	Legal Notices	1,000.00
10-120-50180	Legal Services - Adjudication	15,000.00
10-120-50190	Court Reporter	3,000.00
	E04 Sub Totals:	290,600.00
	Expense Sub Totals:	290,600.00
	Dept 120 Sub Totals:	290,600.00
Dept 10-130	Finance	
E01	Salaries	
10-130-40210	Salaries - Clerical	400,000.00
10-130-41100	Salaries - Part-Time	30,000.00
10-130-42100	Salaries - P/T Holiday Pay	0.00
10-130-43100	Overtime - Regular	0.00
	E01 Sub Totals:	430,000.00
E02	Benefits	
10-130-44100	Benefits - Health Insurance	65,000.00
10-130-44110	Benefits - HSA Contribution	2,000.00
10-130-44120	Benefits - Dental Insurance	2,000.00
10-130-44130	Benefits - Vision Insurance	350.00
10-130-44200	Benefits - Life Insurance	500.00
10-130-44210	Benefits - Workers Comp	2,500.00
10-130-59600	Tuition Reimbursement	3,000.00
	E02 Sub Totals:	75,350.00
E03	Retirement	
10-130-45100	Retirement - IMRF	25,000.00
10-130-45200	Retirement - FICA	25,000.00
10-130-45300	Retirement - Medicare	6,000.00
	E03 Sub Totals:	56,000.00
E04	Professional Services	
10-130-50200	Auditing	65,000.00
10-130-50220	Financial Service Fees	2,500.00

10-130-50250	Credit Card Fees	0.00
10-130-50300	Consulting Services	50,000.00
	E04 Sub Totals:	117,500.00
E05	Communications	
10-130-57100	Advertising	3,500.00
10-130-57200	Postage	15,000.00
10-130-57300	Printing	2,000.00
	E05 Sub Totals:	20,500.00
E06	Professional Development	
10-130-59100	Association Expense	0.00
10-130-59300	Meetings & Conferences	250.00
10-130-59400	Training & Licensing	350.00
10-130-59500	Travel	0.00
	E06 Sub Totals:	600.00
E07	Operations	
10-130-60300	Office Supplies	250.00
10-130-60720	Office Equipment Maint	500.00
10-130-90050	Interfund Transfer to Water	-500,000.00
10-130-90060	Interfund Transfer to Garbage	-150,000.00
	E07 Sub Totals:	-649,250.00
E08	Other Expenditures	
10-130-69100	Office Equipment	0.00
	E08 Sub Totals:	0.00
E10	Debt Service	
10-130-50230	Interest Expense	5,000.00
	E10 Sub Totals:	5,000.00
E11	Capital Outlay	
10-130-64200	Charges & Penalties	1,500.00
10-130-64500	Miscellaneous	0.00
	E11 Sub Totals:	1,500.00
	Expense Sub Totals:	57,200.00
	Dept 130 Sub Totals:	57,200.00
Dept 10-160	Risk Management	
E04	Professional Services	
10-160-50500	General Liability Insurance	225,000.00
10-160-50505	Public Officials Bond	0.00
10-160-50510	Insurance Claims & Deductibles	0.00
	E04 Sub Totals:	225,000.00
	Expense Sub Totals:	225,000.00
	Dept 160 Sub Totals:	225,000.00
Dept 10-170	Information Technology	
E01	Salaries	
10-170-40200	Salaries - Professional / Tech	92,000.00
10-170-41300	Salaries - P/T Cable TV	0.00
	E01 Sub Totals:	92,000.00
E02	Benefits	
10-170-44100	Benefits - Health Insurance	45,000.00
10-170-44110	Benefits - HSA Account	0.00
10-170-44120	Benefits - Dental Insurance	2,750.00
10-170-44130	Benefits - Vision Insurance	200.00
10-170-44200	Benefits - Life Insurance	300.00
10-170-44210	Benefits - Worker's Comp Ins	500.00

	E02 Sub Totals:	48,750.00
E03	Retirement	
10-170-45100	Retirement - IMRF	6,000.00
10-170-45200	Retirement - FICA	6,000.00
10-170-45300	Retirement - Medicare	1,500.00
	E03 Sub Totals:	13,500.00
E04	Professional Services	
10-170-50330	Information Tech Consulting	50,000.00
10-170-60500	Website Maintenance	3,500.00
	E04 Sub Totals:	53,500.00
E05	Communications	
10-170-57200	Postage	0.00
10-170-57400	Telecommunications	0.00
	E05 Sub Totals:	0.00
E06	Professional Development	
10-170-59300	Meetings and Conferences	0.00
10-170-59400	Training and Licensing	500.00
10-170-59500	Travel	0.00
	E06 Sub Totals:	500.00
E07	Operations	
10-170-57300	Printing	1,500.00
10-170-60310	Operating Supplies	6,000.00
10-170-60730	Software Maintenance	30,000.00
	E07 Sub Totals:	37,500.00
E08	Other Expenditures	
10-170-60750	Office Equipment	1,500.00
10-170-69300	Desktop Equipment	0.00
10-170-69310	Network Equipment	15,000.00
10-170-69320	Software Purchases	3,000.00
	E08 Sub Totals:	19,500.00
	Expense Sub Totals:	265,250.00
	Dept 170 Sub Totals:	265,250.00
Dept 10-190		
E04	Professional Services	
10-190-50800	Cleaning Services	50,000.00
10-190-50810	Pest Control	7,500.00
	E04 Sub Totals:	57,500.00
E07	Operations	
10-190-60100	Electricity	1,000.00
10-190-60110	Natural Gas Purchases	4,000.00
10-190-60320	Janitorial Supplies	3,500.00
10-190-60770	Generator Expense	5,000.00
10-190-60780	Hofmann Tower Maintenance	4,000.00
	E07 Sub Totals:	17,500.00
E08	Other Expenditures	
10-190-60790	Buildings and Grounds Maintena	200,000.00
	E08 Sub Totals:	200,000.00
	Expense Sub Totals:	275,000.00
	Dept 190 Sub Totals:	275,000.00
Dept 10-210	Building Division	
R01	Revenue	
10-210-31000	Building Permits	300,000.00

10-210-32000	Nuissance and Adjudication	175,000.00
10-210-33000	Property Inspections	65,000.00
10-210-33300	Electrical Permits	5,500.00
10-210-33500	Plumbing Permits	20,000.00
10-210-33600	HVAC Permits	10,000.00
10-210-33700	Contractor License	34,000.00
10-210-34000	Zoning Hearings/Maps/Codes	2,500.00
10-210-35000	Garage Sale Permits	75.00
10-210-36000	Business Licenses	125,000.00
10-210-37000	Quarry Inspector Reimbursement	0.00
10-210-38000	Grants and Reimbursements	0.00
	R01 Sub Totals:	737,075.00
	Revenue Sub Totals:	737,075.00
E01	Salaries	
10-210-40110	Salaries - Managerial	11,000.00
10-210-40200	Salaries - Prof/Technical	175,000.00
10-210-41100	Salaries - Part-Time	125,000.00
10-210-42100	Salaries - P/T Holiday	0.00
10-210-43100	Overtime - Regular	1,500.00
	E01 Sub Totals:	312,500.00
E02	Benefits	
10-210-44100	Benefits - Health Insurance	95,000.00
10-210-44110	Benefits - HSA Account	5,000.00
10-210-44120	Benefits - Dental Insurance	5,000.00
10-210-44130	Benefits - Vision Insurance	600.00
10-210-44200	Benefits - Life Insurance	700.00
10-210-44210	Benefits - Workers Comp Ins	15,000.00
	E02 Sub Totals:	121,300.00
E03	Retirement	
10-210-45100	Retirement - IMRF	20,000.00
10-210-45200	Retirement - FICA	25,000.00
10-210-45300	Retirement - Medicare	6,000.00
	E03 Sub Totals:	51,000.00
E04	Professional Services	
10-210-50310	Engineering Services	18,000.00
10-210-50320	New Hire Testing Fees	0.00
10-210-50400	Building Inspection Services	35,000.00
10-210-50410	Health/Food Inspection Service	18,000.00
10-210-50420	Housing Renewal	50,000.00
10-210-50430	Building Legal Expenses	25,000.00
	E04 Sub Totals:	146,000.00
E05	Communications	
10-210-57100	Advertising	2,000.00
10-210-57200	Postage	750.00
10-210-57300	Printing	1,750.00
10-210-57400	Telecommunications	5,000.00
	E05 Sub Totals:	9,500.00
E06	Professional Development	
10-210-59100	Association Expense	0.00
10-210-59200	Publications & Subscriptions	850.00
10-210-59300	Meetings & Conferences	0.00
10-210-59400	Training & Licensing	0.00

10-210-59500	Travel	0.00
	E06 Sub Totals:	850.00
E07	Operations	
10-210-60110	Planning and Zoning Expenses	500.00
10-210-60120	Auto Fuel & Oil	6,500.00
10-210-60300	Office Supplies	3,000.00
10-210-60310	Operating Supplies	1,000.00
10-210-60340	Photography Supplies	0.00
10-210-60380	Uniforms	250.00
10-210-60720	Office Equipment Maint	0.00
10-210-60750	Vehicle Maintenance	4,000.00
10-210-61100	JULIE Expenses	2,500.00
10-210-61500	Title Search	0.00
10-210-62100	Nuissance Abatement	35,000.00
	E07 Sub Totals:	52,750.00
E08	Other Expenditures	
10-210-69100	Office Equipment	1,500.00
	E08 Sub Totals:	1,500.00
E11	Capital Outlay	
10-210-64500	Miscellaneous	2,000.00
	E11 Sub Totals:	2,000.00
	Expense Sub Totals:	697,400.00
	Dept 210 Sub Totals:	-39,675.00
Dept 10-320	Recreation Department	
R01	Revenue	
10-320-32000	Senior Taxi Cards	0.00
10-320-33000	Rec Room Rental	0.00
10-320-34000	Camp and Recreation Fees	5,000.00
	R01 Sub Totals:	5,000.00
	Revenue Sub Totals:	5,000.00
E01	Salaries	
10-320-40110	Salaries - Managerial	75,000.00
10-320-41100	Salaries - Part-Time	75,000.00
10-320-42100	Salaries - P/T Holiday	0.00
10-320-43100	Salaries - P/T Overtime	0.00
	E01 Sub Totals:	150,000.00
E02	Benefits	
10-320-44100	Health Insurance	12,000.00
10-320-44110	Benefits - HSA Account	1,000.00
10-320-44120	Dental Insurance	600.00
10-320-44130	Vision Insurance	75.00
10-320-44200	Benefits - Life Insurance	150.00
10-320-44210	Benefits - Workers Comp Ins	1,500.00
	E02 Sub Totals:	15,325.00
E03	Retirement	
10-320-45100	Retirement - IMRF	5,000.00
10-320-45200	Retirement - FICA	9,000.00
10-320-45300	Retirement - Medicare	2,500.00
	E03 Sub Totals:	16,500.00
E04	Professional Services	
10-320-50320	New Hire Testing Fees	0.00
10-320-50700	Recreation Services	1,000.00

10-320-50710	Recreation Instructors	32,000.00
	E04 Sub Totals:	33,000.00
E05	Communications	
10-320-57100	Advertising	0.00
10-320-57200	Postage	0.00
10-320-57300	Printing	0.00
10-320-57400	Telephone	0.00
10-320-57600	Public Relations	0.00
	E05 Sub Totals:	0.00
E06	Professional Development	
10-320-59100	Association Expense	0.00
10-320-59500	Travel	0.00
	E06 Sub Totals:	0.00
E07	Operations	
10-320-60100	Electricity	0.00
10-320-60110	Natural Gas Heat	0.00
10-320-60120	Auto Fuel	0.00
10-320-60300	Office Supplies	0.00
10-320-60310	Operating Supplies	1,200.00
10-320-60330	Food & Beverage	0.00
10-320-60720	Office Equipment Maint	0.00
10-320-60780	Equipment Maintenance	0.00
10-320-62400	Senior Taxi Program	0.00
10-320-62900	Historical Society	5,200.00
10-320-64100	Awards & Recognition	0.00
10-320-64550	Music in the Park	15,000.00
10-320-64650	Halloween Events	30,000.00
10-320-64670	Christimas Events	25,000.00
10-320-65000	Senior Events	10,000.00
10-320-66000	Summer Camp	24,000.00
10-320-66050	Blues Fest	0.00
10-320-69150	Holiday Decorations	36,000.00
	E07 Sub Totals:	146,400.00
E08	Other Expenditures	
10-320-64500	Miscellaneous	10,000.00
10-320-64600	Donations	0.00
10-320-65100	Community Improvements	10,000.00
10-320-66100	July 4th Expenses	95,000.00
10-320-66110	Car Show Expenses	20,000.00
10-320-66120	Children's Events	1,500.00
10-320-66130	Riverwalk Events	0.00
10-320-66140	Community Events	12,000.00
10-320-66150	Membership Dues	0.00
	E08 Sub Totals:	148,500.00
E11	Capital Outlay	
10-320-69100	Office Equipment	2,000.00
10-320-69200	Operating Equipment	18,000.00
	E11 Sub Totals:	20,000.00
	Expense Sub Totals:	529,725.00
	Dept 320 Sub Totals:	524,725.00
Dept 10-410	Police Administration	
R01	Revenue	

10-410-31000	State Y Tickets	20,000.00
10-410-31100	Parking P Tickets	300,000.00
10-410-31200	Tow Fee P Tickets	150,000.00
10-410-31300	Moving Violation P-Tickets	65,000.00
10-410-32000	ETSB Reimbursement	95,500.00
10-410-33000	Red Light Photo Enforce	0.00
10-410-33500	Miscellaneous	25,000.00
10-410-34000	Police Reports	2,500.00
10-410-35000	DUI Fines	1,500.00
10-410-35100	Sex Offender Fees	0.00
10-410-35200	Liquor and Cannabis Fines	0.00
10-410-36000	Grants and Reimbursements	10,000.00
10-410-36500	District Officer Reimbursement	75,000.00
10-410-37000	Federal DEF Revenue	1,000.00
10-410-37500	State DEF Revenue	5,000.00
	R01 Sub Totals:	750,500.00
	Revenue Sub Totals:	750,500.00
E01	Salaries	
10-410-40110	Salaries - Managerial	387,000.00
10-410-40120	Salaries - Supervisory	333,000.00
10-410-40300	Salaries - Police Officers	1,350,000.00
10-410-40310	Salaries - Crossing Guards	25,750.00
10-410-40320	Salaries - Comm Service Officr	0.00
10-410-41100	Salaries - Part-Time	123,500.00
10-410-42200	Salaries - Holiday Pay	0.00
10-410-42300	Salaries - Records	125,000.00
10-410-43100	Overtime - Regular	105,000.00
10-410-43210	Overtime - Court	15,000.00
10-410-43310	Overtime - Investigators	12,000.00
10-410-43400	Overtime - Training	15,000.00
10-410-43410	Overtime - FTO Training	5,000.00
10-410-43450	Overtime - Shift Command	20,000.00
10-410-43500	Overtime - Grants	0.00
10-410-43550	Overtime - Events	20,000.00
	E01 Sub Totals:	2,536,250.00
E02	Benefits	
10-410-44100	Benefits - Health Insurance	315,000.00
10-410-44110	Benefits - HSA Account	20,000.00
10-410-44120	Benefits - Dental Insurance	14,500.00
10-410-44130	Benefits - Vision Insurance	1,500.00
10-410-44200	Benefits - Life Insurance	1,950.00
10-410-44210	Benefits - Workers Comp Ins	150,000.00
10-410-44300	Unemployment Insurance Police	0.00
10-410-44400	Benefits - Clothing Allowance	3,200.00
10-410-44420	Education Pay	2,800.00
10-410-45500	OPEB Expenses	50,000.00
	E02 Sub Totals:	558,950.00
E03	Retirement	
10-410-45100	Retirement - IMRF	10,000.00
10-410-45200	Retirement - FICA	30,000.00
10-410-45300	Retirement - Medicare	35,000.00
10-410-45350	401(a) Expense	25,000.00

10-410-45400	Benefits - Police Pension	1,500,000.00
	E03 Sub Totals:	1,600,000.00
E04	Professional Services	
10-410-40350	New Hire Testing Fees	0.00
10-410-45600	PEDA Legal Expenses	0.00
10-410-45700	Police Legal Expenses	0.00
10-410-50200	E911	200,000.00
10-410-50250	Records Management	0.00
10-410-50330	Technology Consultant Police	46,080.00
	E04 Sub Totals:	246,080.00
E05	Communications	
10-410-50820	Animal Control	1,500.00
10-410-50860	Body Removal	4,500.00
10-410-57100	Advertising	450.00
10-410-57200	Postage	150.00
10-410-57400	Telecommunications	15,000.00
10-410-57600	Public Relations	150.00
	E05 Sub Totals:	21,750.00
E06	Professional Development	
10-410-59100	Association Expense	2,500.00
10-410-59200	Publications & Subscriptions	100.00
10-410-59300	Meeting & Conferences	50.00
10-410-59400	Training & Licensing	6,000.00
10-410-59500	Travel	3,000.00
10-410-59600	Tuition Reimbursement	2,500.00
	E06 Sub Totals:	14,150.00
E07	Operations	
10-410-57610	Damage to Property and Claims	0.00
10-410-60100	Electricity	200.00
10-410-60120	Auto Fuel & Oil	60,000.00
10-410-60300	Office Supplies	5,000.00
10-410-60310	Operating Supplies	15,000.00
10-410-60380	Uniforms	15,000.00
10-410-60390	Investigation Expenditures	1,000.00
10-410-60400	Firearms Equipment	7,000.00
10-410-60710	Jail Maintenance	500.00
10-410-60720	Office Equipment Maint	6,000.00
10-410-60730	Software Maintenance	45,000.00
10-410-60750	Vehicle Maintenance	10,000.00
10-410-60780	Equipment Maintenance	15,000.00
	E07 Sub Totals:	179,700.00
E08	Other Expenditures	
10-410-64500	Miscellaneous	5,000.00
10-410-67100	Grant Expenditures	0.00
10-410-67200	JAG Grant Expenditures	0.00
10-410-68100	DUI Equip Purchases	0.00
10-410-68200	State DEF Expenditures	40,000.00
10-410-68300	Federal DEF Expenditures	5,000.00
10-410-69100	Office Equipment	2,500.00
	E08 Sub Totals:	52,500.00
E11	Capital Outlay	
10-410-69200	Operating Equipment	2,500.00

10-410-70100	Vehicles	0.00
	E11 Sub Totals:	2,500.00
	Expense Sub Totals:	5,211,880.00
	Dept 410 Sub Totals:	4,461,380.00
Dept 10-510	Fire Operations	
R01	Revenue	
10-510-32000	Ambulance Fees	300,000.00
10-510-33000	Fire Recovery	20,000.00
10-510-34000	Grants and Reimbursements	0.00
	R01 Sub Totals:	320,000.00
	Revenue Sub Totals:	320,000.00
E01	Salaries	
10-510-40110	Salaries - Managerial	148,040.00
10-510-40400	Salaries - POC Firefighters	115,000.00
10-510-40410	Salaries - POC Administration	135,000.00
10-510-40420	Salaries - Coverage Program	110,000.00
10-510-40425	Weekend Day Program	0.00
10-510-40430	Salaries - Weekend Night Prog	0.00
10-510-40435	Salaries - Part-Time Photograp	0.00
10-510-40440	Salaries - POC Training	36,000.00
10-510-42100	Salaries - P/T Holiday	0.00
	E01 Sub Totals:	544,040.00
E02	Benefits	
10-510-44100	Benefits - Health Insurance	30,000.00
10-510-44110	Benefits - HSA Account	2,000.00
10-510-44120	Benefits - Dental Insurance	1,500.00
10-510-44130	Benefits - Vision Insurance	150.00
10-510-44200	Benefits - Life Insurance	900.00
10-510-44210	Benefits - Workers Comp Ins	40,000.00
	E02 Sub Totals:	74,550.00
E03	Retirement	
10-510-45100	Retirement - IMRF	15,000.00
10-510-45200	Retirement - FICA	35,000.00
10-510-45300	Retirement - Medicare	7,500.00
10-510-45400	Fire Pension Expense	47,000.00
	E03 Sub Totals:	104,500.00
E04	Professional Services	
10-510-50320	New Hire Testing Fees	0.00
	E04 Sub Totals:	0.00
E05	Communications	
10-510-57100	Advertising	150.00
10-510-57200	Postage	175.00
10-510-57300	Printing	500.00
10-510-57400	Telecommunications	10,000.00
	E05 Sub Totals:	10,825.00
E06	Professional Development	
10-510-59100	Association Expense	10,500.00
10-510-59200	Publications & Subscriptions	250.00
10-510-59300	Meetings & Conferences	4,000.00
10-510-59400	Training & Licensing	30,000.00
10-510-59500	Travel	0.00
	E06 Sub Totals:	44,750.00

E07	Operations	
10-510-57500	Fire Dispatch	92,000.00
10-510-60120	Auto Fuel & Oil	17,000.00
10-510-60300	Office Supplies	500.00
10-510-60310	Operating Supplies	24,000.00
10-510-60320	Janitorial Supplies	500.00
10-510-60340	Photography Supplies	0.00
10-510-60370	Fire Prevention Supplies	2,000.00
10-510-60380	Uniforms	30,000.00
10-510-60390	Small Tools & Equipment	20,000.00
10-510-60720	Office Equipment Maint	2,500.00
10-510-60730	Software Maintenance	12,000.00
10-510-60750	Vehicle Maintenance	30,000.00
10-510-60780	Equipment Maintenance	0.00
10-510-60790	Buildings & Grounds Maint	12,000.00
10-510-64100	Awards & Recognition	1,000.00
	E07 Sub Totals:	243,500.00
E08	Other Expenditures	
10-510-60400	Office Equipment	2,000.00
10-510-67100	Grant Expenditures	0.00
10-510-68400	Foreign Fire Expenses	7,500.00
	E08 Sub Totals:	9,500.00
	Expense Sub Totals:	1,031,665.00
	Dept 510 Sub Totals:	711,665.00
Dept 10-520	EMS Operations	
E04	Professional Services	
10-520-50600	Ambulance Billing Service	10,000.00
10-520-50610	Paramedic Services	2,043,220.00
	E04 Sub Totals:	2,053,220.00
E07	Operations	
10-520-60360	Medical Supplies	30,000.00
10-520-60750	Vehicle Maintenance	20,000.00
	E07 Sub Totals:	50,000.00
	Expense Sub Totals:	2,103,220.00
	Dept 520 Sub Totals:	2,103,220.00
Dept 10-610	PW Administration	
R01	Revenue	
10-610-31000	Insurance & Damage Recovery	40,000.00
10-610-32000	IDOT Road Maintenance	4,125.00
	R01 Sub Totals:	44,125.00
	Revenue Sub Totals:	44,125.00
E01	Salaries	
10-610-40110	Salaries - Managerial	90,000.00
10-610-40120	Salaries - Supervisory	0.00
10-610-40500	Salaries - Public Works	550,000.00
10-610-40510	Salaries - Mechanic	100,000.00
10-610-41100	Salaries - Seasonal	175,000.00
10-610-43100	Overtime - Regular	50,000.00
	E01 Sub Totals:	965,000.00
E02	Benefits	
10-610-44100	Benefits - Health Insurance	125,000.00
10-610-44110	Benefits - HSA Account	4,000.00

10-610-44120	Benefits - Dental Insurance	6,000.00
10-610-44130	Benefits - Vision Insurance	700.00
10-610-44200	Benefits - Life Insurance	1,125.00
10-610-44210	Benefits - Workers Comp Ins	60,000.00
10-610-44250	Benefits - Unemployment	0.00
	E02 Sub Totals:	196,825.00
E03	Retirement	
10-610-45100	Retirement - IMRF	50,000.00
10-610-45200	Retirement - FICA	55,000.00
10-610-45300	Retirement - Medicare	15,000.00
	E03 Sub Totals:	120,000.00
E04	Professional Services	
10-610-50310	Engineering Services	5,000.00
10-610-50320	New Hire Testing Fees	250.00
	E04 Sub Totals:	5,250.00
E05	Communications	
10-610-57100	Advertising	500.00
10-610-57400	Telecommunications	7,000.00
	E05 Sub Totals:	7,500.00
E06	Professional Development	
10-610-59100	Association Expense	0.00
10-610-59300	Meetings & Conferences	0.00
10-610-59400	Training & Licensing	1,000.00
	E06 Sub Totals:	1,000.00
E07	Operations	
10-610-57200	Postage	0.00
10-610-60100	Electricity	47,500.00
10-610-60120	Auto Fuel & Oil	48,500.00
10-610-60300	Office Supplies	1,000.00
10-610-60310	Operating Supplies	15,000.00
10-610-60380	Uniforms	15,000.00
10-610-60420	Salt	50,000.00
10-610-60430	Asphalt and Stone	2,500.00
10-610-60440	Signs	15,000.00
10-610-60720	Office Equipment Maint	500.00
10-610-60750	Vehicle Maintenance	45,000.00
10-610-60780	Equipment Maintenance	30,000.00
10-610-60830	Street Light Maintenance	50,000.00
10-610-60840	Traffic Signal Maintenance	10,000.00
10-610-61200	Rental Contracts	5,000.00
10-610-69200	Interfund Charges	-750,000.00
	E07 Sub Totals:	-415,000.00
E08	Other Expenditures	
10-610-60850	Street Maintenance	15,000.00
10-610-60860	Parkway Tree Maintenance	30,000.00
10-610-69100	Office Equipment	0.00
	E08 Sub Totals:	45,000.00
E11	Capital Outlay	
10-610-69500	Operating Equipment	40,000.00
10-610-70100	Vehicles	0.00
	E11 Sub Totals:	40,000.00
	Expense Sub Totals:	965,575.00

	Dept 610 Sub Totals:	921,450.00
Dept 10-850	General Obligation	
E08	Other Expenditures	
10-850-90000	Contingency	500,000.00
	E08 Sub Totals:	500,000.00
E11	Capital Outlay	
10-850-70100	Equipment Expenditures	0.00
	E11 Sub Totals:	0.00
	Expense Sub Totals:	500,000.00
	Dept 850 Sub Totals:	500,000.00
Dept 10-860	TIF Funds	
E09	Other Financing Sources	
10-860-75210	General Fund Loan Interest Exp	0.00
	E09 Sub Totals:	0.00
E11	Capital Outlay	
10-860-80000	Equipment Purchases	0.00
	E11 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 860 Sub Totals:	0.00
Dept 10-900	Operating Transfers	
E11	Capital Outlay	
10-900-99020	Trnsfr to Capital Improve Fund	0.00
10-900-99022	Trnsfr to MFT Fund	0.00
10-900-99026	Trnsfr to State DEF	0.00
10-900-99034	Transfer to TIF 4	0.00
10-900-99040	Trnsfr to Debt Service Fund	1,475,000.00
10-900-99060	Trnsfr to Garbage Fund	0.00
10-900-99070	Trnsfr to E911 Fund	0.00
10-900-99080	Trnsfr to Police Pension Fund	0.00
	E11 Sub Totals:	1,475,000.00
	Expense Sub Totals:	1,475,000.00
	Dept 900 Sub Totals:	1,475,000.00
Dept 10-950		
E01	Salaries	
10-950-40100	Salaries--Library	0.00
10-950-40199	Reimburse from Library	0.00
10-950-40200	Overtime - Regular	0.00
10-950-43100	Overtime - Library	0.00
	E01 Sub Totals:	0.00
E02	Benefits	
10-950-44210	Benefits--Workers Compensation	0.00
	E02 Sub Totals:	0.00
E03	Retirement	
10-950-45100	Retirement--IMRF	0.00
10-950-45200	Retirement--FICA	0.00
10-950-45300	Retirement--Medicare	0.00
	E03 Sub Totals:	0.00
E08	Other Expenditures	
10-950-64900	Library--Expense Reimbursement	0.00
	E08 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 950 Sub Totals:	0.00

	Fund Revenue Sub Totals:	13,437,138.00
	Fund Expense Sub Totals:	14,804,615.00
	Fund 10 Sub Totals:	1,367,477.00
Fund 20	Capital Improvement Fund	
Dept 20-000		
R01	Revenue	
20-000-30920	Motor Fuel Tax Allotment	450,000.00
20-000-30921	MFT--Jobs Now Grant	0.00
20-000-31000	Rebuild Illinois Bond Revenue	0.00
20-000-31400	Fed/State Street Grants & Reim	0.00
20-000-31401	Federal ARPA	0.00
20-000-31500	CDBG	30,000.00
20-000-35050	MFT Interest	0.00
20-000-35051	ARPA Interest	0.00
20-000-36000	Sale of Village Assets	0.00
20-000-36200	Project & Program Contribs	0.00
20-000-36210	Project & Program Reimbs	1,000,000.00
20-000-38000	Bond Proceeds	0.00
20-000-38010	Premium on Bond	0.00
	R01 Sub Totals:	1,480,000.00
R02	Transfers In	
20-000-39010	Trnsfr from General Fund	0.00
20-000-39034	Trnsfr from TIF #4	0.00
	R02 Sub Totals:	0.00
	Revenue Sub Totals:	1,480,000.00
	Dept 000 Sub Totals:	-1,480,000.00
Dept 20-710	Housing Renewal	
E03	Retirement	
20-710-50100	Legal Services	0.00
20-710-50170	Bond Counsel	0.00
20-710-50300	Consulting Services	0.00
20-710-50310	Engineering Services	0.00
20-710-50320	Architectural Services	0.00
20-710-50500	Liability Insurance	0.00
	E03 Sub Totals:	0.00
E08	Other Expenditures	
20-710-70500	Property Tax Expense	20,000.00
20-710-75100	Principal Payments	0.00
	E08 Sub Totals:	20,000.00
E10	Debt Service	
20-710-70200	Housing Purchases and Demos	1,000,000.00
	E10 Sub Totals:	1,000,000.00
	Expense Sub Totals:	1,020,000.00
	Dept 710 Sub Totals:	1,020,000.00
Dept 20-720	Bond	
E03	Retirement	
20-720-50100	Legal Services	0.00
20-720-50300	Consulting Services	0.00
20-720-50310	Engineering Services	0.00
20-720-50320	Architectural Services	0.00
20-720-50500	Liability Insurance	0.00
	E03 Sub Totals:	0.00

E04	Professional Services	
20-720-50170	Bond Counsel	0.00
20-720-50220	Fin Serv Fees	0.00
	E04 Sub Totals:	0.00
E05	Communications	
20-720-57100	Advertising	0.00
	E05 Sub Totals:	0.00
E09	Other Financing Sources	
20-720-64400	Cost of Issuance	0.00
	E09 Sub Totals:	0.00
E10	Debt Service	
20-720-70200	Capital Construction	1,125,000.00
	E10 Sub Totals:	1,125,000.00
	Expense Sub Totals:	1,125,000.00
	Dept 720 Sub Totals:	1,125,000.00
Dept 20-730	CDBG	
E03	Retirement	
20-730-50310	Engineering Services	0.00
	E03 Sub Totals:	0.00
E05	Communications	
20-730-57100	Advertising	0.00
	E05 Sub Totals:	0.00
E10	Debt Service	
20-730-70200	Capital Construction	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 730 Sub Totals:	0.00
Dept 20-740	Quarry	
E03	Retirement	
20-740-50310	Engineering Services	0.00
	E03 Sub Totals:	0.00
E10	Debt Service	
20-740-70200	Capital Construction	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 740 Sub Totals:	0.00
Dept 20-750	Village	
E03	Retirement	
20-750-50310	Engineering Services	0.00
	E03 Sub Totals:	0.00
E04	Professional Services	
20-750-57100	Advertising	0.00
	E04 Sub Totals:	0.00
E06	Professional Development	
20-750-60460	Tree Purchases	0.00
20-750-60700	Sidewalk & Curbs	0.00
	E06 Sub Totals:	0.00
E11	Capital Outlay	
20-750-70200	Capital Construction	1,000,000.00
20-750-75000	Construction in Progress	0.00
	E11 Sub Totals:	1,000,000.00
	Expense Sub Totals:	1,000,000.00

	Dept 750 Sub Totals:	1,000,000.00
Dept 20-760	Parks	
E07	Operations	
20-760-50310	Engineering Services	0.00
	E07 Sub Totals:	0.00
E10	Debt Service	
20-760-70200	Capital Construction	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 760 Sub Totals:	0.00
Dept 20-770		
E04	Professional Services	
20-770-50100	Legal	0.00
20-770-50300	Consulting	0.00
20-770-50310	Engineering	0.00
	E04 Sub Totals:	0.00
E11	Capital Outlay	
20-770-70200	Capital Construction	0.00
	E11 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 770 Sub Totals:	0.00
Dept 20-790	Equipment	
E10	Debt Service	
20-790-70100	Vehicles & Equipment	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 790 Sub Totals:	0.00
Dept 20-800		
E11	Capital Outlay	
20-800-50310	Engineering Services	0.00
20-800-70200	Capital Construction	0.00
	E11 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 800 Sub Totals:	0.00
Dept 20-900	Operating Transfers	
E11	Capital Outlay	
20-900-99010	Transfr to General Fund	500,000.00
20-900-99021	Trnsfr to CDBG Fund	0.00
20-900-99022	Trnsfr to MFT Fund	0.00
20-900-99034	Trnsfr to TIF #4 Fund	0.00
	E11 Sub Totals:	500,000.00
E12	Transfers Out	
20-900-99030	Transfer to Debt Service	0.00
	E12 Sub Totals:	0.00
	Expense Sub Totals:	500,000.00
	Dept 900 Sub Totals:	500,000.00
	Fund Revenue Sub Totals:	1,480,000.00
	Fund Expense Sub Totals:	3,645,000.00
	Fund 20 Sub Totals:	2,165,000.00
Fund 31	TIF District #1 Fund	
Dept 31-000		
R01	Revenue	

31-000-30000	Property Tax - Increment	325,000.00
31-000-35000	Interest Income	0.00
31-000-36600	Miscellaneous	0.00
31-000-38000	Bond Proceeds	0.00
31-000-39041	Trnsfr from TIF 1 Debt	0.00
31-000-39042	Trans to TIF 2	0.00
	R01 Sub Totals:	325,000.00
	Revenue Sub Totals:	325,000.00
	Dept 000 Sub Totals:	-325,000.00
Dept 31-750	Village	
E09	Other Financing Sources	
31-750-75110	Interest Payments	0.00
	E09 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 750 Sub Totals:	0.00
Dept 31-830		
E07	Operations	
31-830-67300	School TIF Rmbsmnt	0.00
	E07 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 830 Sub Totals:	0.00
Dept 31-831	TIF 1 Operations	
E03	Retirement	
31-831-50100	Legal Services	0.00
31-831-50200	Auditing	0.00
31-831-50220	Financial Service Fees	0.00
31-831-50300	Consulting Services	0.00
	E03 Sub Totals:	0.00
E07	Operations	
31-831-67300	School TIF Rmbsmnt	0.00
	E07 Sub Totals:	0.00
E10	Debt Service	
31-831-70400	Redevelopment Activities	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 831 Sub Totals:	0.00
Dept 31-850	General Obligation	
E09	Other Financing Sources	
31-850-75100	New Account	0.00
31-850-75500	Discount on Issuance	0.00
31-850-75501	Cost of Issuance	0.00
	E09 Sub Totals:	0.00
E10	Debt Service	
31-850-75110	Debt Interest Payment	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 850 Sub Totals:	0.00
Dept 31-950		
E11	Capital Outlay	
31-950-99010	Trnsfr to General Fund	0.00
31-950-99041	Trnsfr to TIF #1 Debt Srvce	400,000.00
	E11 Sub Totals:	400,000.00

E12	Transfers Out	
31-950-99040	Transfer to Debt Service Fund	0.00
	E12 Sub Totals:	0.00
	Expense Sub Totals:	400,000.00
	Dept 950 Sub Totals:	400,000.00
	Fund Revenue Sub Totals:	325,000.00
	Fund Expense Sub Totals:	400,000.00
	Fund 31 Sub Totals:	75,000.00
Fund 32	TIF District #2 Fund	
Dept 32-000		
R01	Revenue	
32-000-30000	Property Tax Increment	200,000.00
32-000-35000	Interest Income	0.00
32-000-36600	Miscellaneous	0.00
32-000-38000	Bond Proceeds	0.00
	R01 Sub Totals:	200,000.00
R02	Transfers In	
32-000-39042	Trnsfr from TIF #2 Debt	0.00
	R02 Sub Totals:	0.00
	Revenue Sub Totals:	200,000.00
	Dept 000 Sub Totals:	-200,000.00
Dept 32-750	Village	
E09	Other Financing Sources	
32-750-75110	Interest Payments	0.00
	E09 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 750 Sub Totals:	0.00
Dept 32-832	TIF 2 Operations	
E03	Retirement	
32-832-50100	Legal Services	0.00
32-832-50200	Auditing	0.00
32-832-50220	Financial Service Fees	0.00
32-832-50300	Consulting Services	0.00
	E03 Sub Totals:	0.00
E10	Debt Service	
32-832-70400	Redevelopment Activities	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 832 Sub Totals:	0.00
Dept 32-850	General Obligation	
E09	Other Financing Sources	
32-850-75100	Principal Payments	0.00
32-850-75110	Bond Interest Account	0.00
32-850-75500	Discount on Issuance	0.00
32-850-75501	Issuance Cost	0.00
	E09 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 850 Sub Totals:	0.00
Dept 32-950		
E11	Capital Outlay	
32-950-99010	Trnsfr to General Fund	0.00
32-950-99042	Trnfsr to TIF #2 Debt Service	200,000.00

	E11 Sub Totals:	200,000.00
	Expense Sub Totals:	200,000.00
	Dept 950 Sub Totals:	200,000.00
	Fund Revenue Sub Totals:	200,000.00
	Fund Expense Sub Totals:	200,000.00
	Fund 32 Sub Totals:	0.00
Fund 33	TIF District #3 Fund	
Dept 33-000		
R01	Revenue	
33-000-30000	Property Tax - Increment	850,000.00
33-000-35000	Interest Income	0.00
33-000-36600	Miscellaneous	0.00
33-000-38000	Bond Proceeds	0.00
	R01 Sub Totals:	850,000.00
	Revenue Sub Totals:	850,000.00
	Dept 000 Sub Totals:	-850,000.00
Dept 33-833	TIF 3 Operations	
E03	Retirement	
33-833-50100	Legal Services	0.00
33-833-50200	Auditing	0.00
33-833-50220	Financial Service Fees	0.00
33-833-50300	Consulting Services	0.00
	E03 Sub Totals:	0.00
E06	Professional Development	
33-833-70200	Construction	0.00
	E06 Sub Totals:	0.00
E10	Debt Service	
33-833-70400	Redevelopment Activities	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 833 Sub Totals:	0.00
Dept 33-850	General Obligation	
E09	Other Financing Sources	
33-850-75100	Bond Principal Pmnt	0.00
33-850-75110	Bond Interest Pmnt	0.00
33-850-75500	Discount on Issuance	0.00
33-850-75600	Payment to Escrow Agent	0.00
	E09 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 850 Sub Totals:	0.00
Dept 33-950		
E11	Capital Outlay	
33-950-99010	Trnsfr to General Fund	0.00
33-950-99034	Transfer to TIF #4 Operating	500,000.00
	E11 Sub Totals:	500,000.00
E12	Transfers Out	
33-950-99040	Transfer to Debt Service Fund	500,000.00
	E12 Sub Totals:	500,000.00
	Expense Sub Totals:	1,000,000.00
	Dept 950 Sub Totals:	1,000,000.00
	Fund Revenue Sub Totals:	850,000.00
	Fund Expense Sub Totals:	1,000,000.00

	Fund 33 Sub Totals:	150,000.00
Fund 34	TIF District #4 Fund	
Dept 34-000		
R01	Revenue	
34-000-30000	Property Tax Increment	100,000.00
34-000-31600	Grants & Reimbursements	0.00
34-000-35000	Interest Income	0.00
34-000-36000	Sale of Village Assets	0.00
34-000-36600	Miscellaneous	0.00
34-000-38000	Bond Proceeds	0.00
	R01 Sub Totals:	100,000.00
R02	Transfers In	
34-000-39010	Transfer from General Fund	0.00
34-000-39033	Transfer from TIF#3 Operating	500,000.00
	R02 Sub Totals:	500,000.00
	Revenue Sub Totals:	600,000.00
	Dept 000 Sub Totals:	-600,000.00
Dept 34-794		
E07	Operations	
34-794-67600	Capital Construction	0.00
	E07 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 794 Sub Totals:	0.00
Dept 34-834		
E03	Retirement	
34-834-50100	Legal Services	0.00
34-834-50200	Auditing	0.00
34-834-50220	Financial Service Fees	0.00
34-834-50300	Consulting Services	0.00
34-834-50310	Engineering Services	0.00
	E03 Sub Totals:	0.00
E04	Professional Services	
34-834-57100	Advertising	0.00
	E04 Sub Totals:	0.00
E07	Operations	
34-834-64700	Contingency	0.00
	E07 Sub Totals:	0.00
E09	Other Financing Sources	
34-834-20400	Due to Developer	0.00
	E09 Sub Totals:	0.00
E10	Debt Service	
34-834-70200	Construction	0.00
34-834-70300	Buildings & Land	0.00
34-834-70400	Redevelopment Activities	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 834 Sub Totals:	0.00
Dept 34-850	General Obligation	
E09	Other Financing Sources	
34-850-75100	Bond Principal Pmnt	0.00
34-850-75110	Bond Interest Pmnt	0.00
34-850-75500	Discount on Issuance	0.00

34-850-75501	Issuance Cost	0.00
	E09 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 850 Sub Totals:	0.00
Dept 34-860	TIF Funds	
E03	Retirement	
34-860-50300	Consulting Services	0.00
	E03 Sub Totals:	0.00
E10	Debt Service	
34-860-70200	Capital Construction	20,000.00
	E10 Sub Totals:	20,000.00
	Expense Sub Totals:	20,000.00
	Dept 860 Sub Totals:	20,000.00
Dept 34-900	Operating Transfers	
E11	Capital Outlay	
34-900-99020	Trnsfr to Capital Impr Fund	0.00
	E11 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 900 Sub Totals:	0.00
Dept 34-950		
E11	Capital Outlay	
34-950-99010	Transfer out	0.00
34-950-99020	Trnsfr to Capital Improvements	0.00
34-950-99033	Transfer out	0.00
34-950-99034	Transfer out	0.00
	E11 Sub Totals:	0.00
E12	Transfers Out	
34-950-99040	Transfer to Debt Service Fund	380,000.00
	E12 Sub Totals:	380,000.00
	Expense Sub Totals:	380,000.00
	Dept 950 Sub Totals:	380,000.00
	Fund Revenue Sub Totals:	600,000.00
	Fund Expense Sub Totals:	400,000.00
	Fund 34 Sub Totals:	-200,000.00
Fund 40	Debt Service Fund	
Dept 40-000		
R01	Revenue	
40-000-30200	Property Tax - Debt Service	700,000.00
40-000-35000	Interest Income	1,000.00
40-000-36010	Rent of Village Assets	0.00
40-000-36600	Miscellaneous	0.00
40-000-38000	Par Amount of Bonds Issued	0.00
40-000-38010	Premium on Bonds	0.00
40-000-38020	Discount on Bonds Issued	0.00
	R01 Sub Totals:	701,000.00
R02	Transfers In	
40-000-39010	Trnsfr from General Fund	15,000,000.00
40-000-39020	Transfer from Capital Projects	0.00
40-000-39031	Transfer from TIF 1	400,000.00
40-000-39032	Transfer from TIF 2	200,000.00
40-000-39033	Transfer from TIF 3	500,000.00
40-000-39034	Tranfers from TIF 4	400,000.00

	R02 Sub Totals:	16,500,000.00
	Revenue Sub Totals:	17,201,000.00
E04	Professional Services	
40-000-50220	Financial Svc Fees	0.00
	E04 Sub Totals:	0.00
E09	Other Financing Sources	
40-000-10870	Metropolitan Bank Loan	0.00
	E09 Sub Totals:	0.00
E10	Debt Service	
40-000-38500	Costs of Issuance	0.00
40-000-38600	Current Refunding of Bonds	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 000 Sub Totals:	-17,201,000.00
Dept 40-840		
E10	Debt Service	
40-840-75100	Prin - South Lyons LLC	0.00
40-840-75110	Interest - South Lyons LLC	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 840 Sub Totals:	0.00
Dept 40-850	General Obligation	
E09	Other Financing Sources	
40-850-12400	Paying Agent Acct	0.00
40-850-75100	Bond Principal Pmnt	2,375,000.00
40-850-75110	Bond Interest Pmnt	750,000.00
	E09 Sub Totals:	3,125,000.00
E10	Debt Service	
40-850-75500	Costs of Issuance	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	3,125,000.00
	Dept 850 Sub Totals:	3,125,000.00
Dept 40-860	TIF Funds	
E09	Other Financing Sources	
40-860-75200	Loan Principal Pmnt	0.00
	E09 Sub Totals:	0.00
E10	Debt Service	
40-860-75100	Principal Payment	0.00
40-860-75110	Interest Payment	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 860 Sub Totals:	0.00
Dept 40-870	Non-Home Rule Sales Tax	
E10	Debt Service	
40-870-75100	Principal Payment	0.00
40-870-75110	Interest Payment	0.00
40-870-75120	Pre Penalty	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 870 Sub Totals:	0.00
Dept 40-875		
E10	Debt Service	

40-875-75100	Principal Payment	0.00
40-875-75110	Interest Payment	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 875 Sub Totals:	0.00
Dept 40-950		
E11	Capital Outlay	
40-950-80050	Transfer to Water & Sewer Fund	0.00
40-950-99050	Transfer to WS Fund	0.00
	E11 Sub Totals:	0.00
E12	Transfers Out	
40-950-99010	Transfer to General Fund	0.00
	E12 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 950 Sub Totals:	0.00
	Fund Revenue Sub Totals:	17,201,000.00
	Fund Expense Sub Totals:	3,125,000.00
	Fund 40 Sub Totals:	-14,076,000.00
Fund 50	Water & Sewer Fund	
Dept 50-000		
R01	Revenue	
50-000-33700	Water Sales	4,500,000.00
50-000-33710	Sewer Charges	195,000.00
50-000-33720	Non Compliant Meter Charge	1,500.00
50-000-33740	Water Tap Charges	0.00
50-000-33750	Late Penalties	95,000.00
50-000-33760	Water Turn On Fees	1,000.00
50-000-33770	Meter Sales & Testing	6,500.00
50-000-34400	NSF Fees	0.00
50-000-36600	Miscellaneous	5,000.00
50-000-39050	Contributed Capital	0.00
	R01 Sub Totals:	4,804,000.00
R02	Transfers In	
50-000-39040	Transfer from Debt Service	0.00
	R02 Sub Totals:	0.00
	Revenue Sub Totals:	4,804,000.00
	Dept 000 Sub Totals:	-4,804,000.00
Dept 50-140	Utility Billing	
E07	Operations	
50-140-90010	Interfund Charges - Admin	500,000.00
	E07 Sub Totals:	500,000.00
	Expense Sub Totals:	500,000.00
	Dept 140 Sub Totals:	500,000.00
Dept 50-650		
E03	Retirement	
50-650-50100	Legal Fees	0.00
50-650-50310	Engineering Services	20,000.00
50-650-50880	Leak Location	50,000.00
50-650-50890	Water Main Repair Services	200,000.00
	E03 Sub Totals:	270,000.00
E04	Professional Services	
50-650-57100	Advertising	0.00

50-650-57200	Postage	20,000.00
50-650-57300	Printing	500.00
50-650-57400	Telephone	2,500.00
50-650-59400	Training & Licensing	3,500.00
	E04 Sub Totals:	26,500.00
E05	Communications	
50-650-59100	Association Expenses	0.00
50-650-59300	Meetings & Conferences	0.00
50-650-59500	Travel	0.00
	E05 Sub Totals:	0.00
E06	Professional Development	
50-650-60100	Electricity	7,500.00
50-650-60110	Natural Gas - Heat	2,500.00
50-650-60120	Auto Fuel & Oil	0.00
50-650-60300	Office Supplies	0.00
50-650-60310	Operating Supplies	5,000.00
50-650-60430	Asphalt - Stone	10,000.00
50-650-60470	Meters & Equipment	35,000.00
50-650-60500	Water Purchases	2,500,000.00
50-650-60510	Water Testing	4,500.00
50-650-60730	Software Maintenance	50,000.00
50-650-60750	Vehicle Maintenance	2,500.00
50-650-60780	Equipment Maintnenance	3,000.00
50-650-60800	Reservoir Maintenance	2,000.00
50-650-60810	Valve Maintenance	2,500.00
50-650-60820	Meter Testing & Maint	1,500.00
50-650-64700	Contingency	0.00
	E06 Sub Totals:	2,626,000.00
E07	Operations	
50-650-64800	Depreciation	200,000.00
50-650-69100	Office Equipment	5,000.00
50-650-75300	Amortization Expense	0.00
50-650-90010	Interfund Charges - PW	300,000.00
	E07 Sub Totals:	505,000.00
E08	Other Expenditures	
50-650-71000	Bad Debt Expense	0.00
	E08 Sub Totals:	0.00
E10	Debt Service	
50-650-69200	Operating Equipment	100,000.00
50-650-70100	Vehicles	0.00
	E10 Sub Totals:	100,000.00
	Expense Sub Totals:	3,527,500.00
	Dept 650 Sub Totals:	3,527,500.00
Dept 50-655		
E03	Retirement	
50-655-50310	Engineering Services	0.00
50-655-50900	Sewer Cleaning & Rodding	0.00
50-655-60530	Dumping Fees	0.00
	E03 Sub Totals:	0.00
E07	Operations	
50-655-60540	EPA Sewer Compliance	0.00
	E07 Sub Totals:	0.00

E10	Debt Service	
50-655-69400	Construction	0.00
	E10 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 655 Sub Totals:	0.00
Dept 50-730	CDBG	
E03	Retirement	
50-730-50300	Engineering Services	0.00
	E03 Sub Totals:	0.00
E07	Operations	
50-730-67600	Capital Construction	0.00
	E07 Sub Totals:	0.00
E11	Capital Outlay	
50-730-67900	Capitalization of Cap Ex	-550,000.00
	E11 Sub Totals:	-550,000.00
	Expense Sub Totals:	-550,000.00
	Dept 730 Sub Totals:	-550,000.00
Dept 50-850	General Obligation	
E09	Other Financing Sources	
50-850-75100	Bond Principal Pmnt	350,000.00
50-850-75110	Bond Interest Pmnt	110,000.00
	E09 Sub Totals:	460,000.00
	Expense Sub Totals:	460,000.00
	Dept 850 Sub Totals:	460,000.00
Dept 50-860	TIF Funds	
E09	Other Financing Sources	
50-860-75200	Loan Principal Pmnt	125,000.00
50-860-75210	Loan Interest Pmnt	31,000.00
	E09 Sub Totals:	156,000.00
	Expense Sub Totals:	156,000.00
	Dept 860 Sub Totals:	156,000.00
Dept 50-900		
E12	Transfers Out	
50-900-99010	Transfer to General Fund	0.00
	E12 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 900 Sub Totals:	0.00
	Fund Revenue Sub Totals:	4,804,000.00
	Fund Expense Sub Totals:	4,093,500.00
	Fund 50 Sub Totals:	-710,500.00
Fund 60	Garbage Collection Fund	
Dept 60-000		
R01	Revenue	
60-000-33750	Late Penalties	15,500.00
60-000-33800	Garbage Collection Charges	800,000.00
60-000-33810	Sale of Toters	2,000.00
60-000-33820	Garbage Stickers	1,150.00
60-000-36600	Miscellaneous	0.00
60-000-39050	Contributed Capital	0.00
	R01 Sub Totals:	818,650.00
R02	Transfers In	
60-000-39010	Trnsfr from General Fund	0.00

	R02 Sub Totals:	0.00
	Revenue Sub Totals:	818,650.00
	Dept 000 Sub Totals:	-818,650.00
Dept 60-140	Utility Billing	
E03	Retirement	
60-140-50220	Financial Service Fees	0.00
60-140-50250	Credit Card Charges	0.00
60-140-50300	Consulting Services	0.00
	E03 Sub Totals:	0.00
E04	Professional Services	
60-140-57200	Postage	0.00
60-140-57300	Printing	0.00
60-140-57400	Telecommunications	0.00
	E04 Sub Totals:	0.00
E06	Professional Development	
60-140-60300	Office Supplies	0.00
60-140-60310	Operating Supplies	0.00
60-140-60720	Office Equipment Maint	0.00
	E06 Sub Totals:	0.00
E07	Operations	
60-140-90010	Interfund Transfer - Admin	250,000.00
	E07 Sub Totals:	250,000.00
	Expense Sub Totals:	250,000.00
	Dept 140 Sub Totals:	250,000.00
Dept 60-660		
E03	Retirement	
60-660-50910	Disposal Services	330,000.00
	E03 Sub Totals:	330,000.00
E06	Professional Development	
60-660-60450	Toters & Recycling	7,000.00
	E06 Sub Totals:	7,000.00
E07	Operations	
60-660-62000	Vehicle Maintenance	27,500.00
60-660-64800	Depreciation	100,000.00
60-660-64900	Interfund Charges	300,000.00
	E07 Sub Totals:	427,500.00
E11	Capital Outlay	
60-660-67000	Capital Outlay	0.00
60-660-68000	Capitalization	0.00
	E11 Sub Totals:	0.00
	Expense Sub Totals:	764,500.00
	Dept 660 Sub Totals:	764,500.00
	Fund Revenue Sub Totals:	818,650.00
	Fund Expense Sub Totals:	1,014,500.00
	Fund 60 Sub Totals:	195,850.00
Fund 70	E-911 Operations	
Dept 70-000		
R01	Revenue	
70-000-30930	E-911 Surcharge	0.00
70-000-30931	E911 Fees from Prepaid	0.00
70-000-30932	E911 IP	0.00
70-000-30933	E911 Revenue State	0.00

70-000-35000	Interest Income	0.00
70-000-36600	Miscellaneous	0.00
	R01 Sub Totals:	0.00
R02	Transfers In	
70-000-39010	Trnsfr from General Fund	0.00
	R02 Sub Totals:	0.00
	Revenue Sub Totals:	0.00
	Dept 000 Sub Totals:	0.00
Dept 70-450	Fire Department	
E01	Salaries	
70-450-40200	Salaries - Dispatch	0.00
70-450-43110	Overtime - Regular	0.00
70-450-43500	Overtime - Holiday	0.00
	E01 Sub Totals:	0.00
E02	Benefits	
70-450-44100	Benefits - Health Insurance	0.00
70-450-44120	Benefits - Dental Insurance	0.00
70-450-44130	Benefits - Vision Insurance	0.00
70-450-44200	Benefits - Life Insurance	0.00
70-450-44210	Benefits - Workers Comp	0.00
	E02 Sub Totals:	0.00
E03	Retirement	
70-450-45100	Retirement - IMRF	0.00
70-450-45200	Retirement - FICA	0.00
70-450-45300	Retirement - Medicare	0.00
	E03 Sub Totals:	0.00
E04	Professional Services	
70-450-57400	Telecommunications	0.00
70-450-57500	Contract Legal Exp - Dispatch	0.00
	E04 Sub Totals:	0.00
E05	Communications	
70-450-50600	Dispatch Service	0.00
70-450-59300	Meetings & Conferences	0.00
70-450-59400	Training & Licensing	0.00
70-450-59500	Travel	0.00
	E05 Sub Totals:	0.00
E06	Professional Development	
70-450-60780	Equipment Maintenance	0.00
70-450-64700	Contingency	0.00
	E06 Sub Totals:	0.00
E07	Operations	
70-450-60380	Uniforms	0.00
70-450-60760	Base Radio Maintenance	0.00
70-450-64500	Miscellaneous	0.00
70-450-64800	Depreciation	0.00
70-450-69400	Interfund Charges	0.00
	E07 Sub Totals:	0.00
E10	Debt Service	
70-450-69100	Office Equipment	0.00
70-450-69200	Operating Equipment	0.00
70-450-70100	Vehicles & Equipment	0.00
	E10 Sub Totals:	0.00

	Expense Sub Totals:	0.00
	Dept 450 Sub Totals:	0.00
Dept 70-770		
E04	Professional Services	
70-770-50100	Legal	0.00
70-770-50310	Engineering	0.00
	E04 Sub Totals:	0.00
E11	Capital Outlay	
70-770-70200	Capital Construction	0.00
	E11 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 770 Sub Totals:	0.00
Dept 70-860	TIF Funds	
E09	Other Financing Sources	
70-860-75210	Interest Expense	0.00
	E09 Sub Totals:	0.00
	Expense Sub Totals:	0.00
	Dept 860 Sub Totals:	0.00
	Fund Revenue Sub Totals:	0.00
	Fund Expense Sub Totals:	0.00
	Fund 70 Sub Totals:	0.00
Fund 80	Police Pension Fund	
Dept 80-000		
R01	Revenue	
80-000-35000	Interest Earnings	0.00
80-000-35200	Dividends	0.00
80-000-35300	Capital Gains/(Losses)	750,000.00
80-000-36230	Employee Contributions	125,000.00
80-000-36235	Transfers from Other Funds	0.00
80-000-36240	Employer Contributions	1,350,000.00
80-000-36600	Miscellaneous	0.00
	R01 Sub Totals:	2,225,000.00
R02	Transfers In	
80-000-39010	Trnsfr from General Fund	0.00
	R02 Sub Totals:	0.00
	Revenue Sub Totals:	2,225,000.00
	Dept 000 Sub Totals:	-2,225,000.00
Dept 80-900	Operating Transfers	
E01	Salaries	
80-900-46100	Pension Benefit Pmnt	1,950,000.00
80-900-46200	Pension Refunds	0.00
	E01 Sub Totals:	1,950,000.00
E03	Retirement	
80-900-50100	Legal Services	0.00
80-900-50200	Audit Services	0.00
80-900-50220	Financial Service Fees	0.00
80-900-50240	Pension Admininstration	35,000.00
80-900-50300	Consulting Fees	0.00
	E03 Sub Totals:	35,000.00
E04	Professional Services	
80-900-50350	Insurance Policies	0.00
	E04 Sub Totals:	0.00

E05	Communications	
80-900-59100	Association Expense	0.00
	E05 Sub Totals:	0.00
E07	Operations	
80-900-64500	Miscellaneous	0.00
	E07 Sub Totals:	0.00
	Expense Sub Totals:	1,985,000.00
	Dept 900 Sub Totals:	1,985,000.00
	Fund Revenue Sub Totals:	2,225,000.00
	Fund Expense Sub Totals:	1,985,000.00
	Fund 80 Sub Totals:	-240,000.00
Fund 81	Fire Pension Fund	
Dept 81-000		
R01	Revenue	
81-000-30000	Property Taxes	0.00
81-000-35000	Interest	1,000.00
81-000-36240	Employer Contributions	50,000.00
81-000-36600	Miscellaneous	0.00
	R01 Sub Totals:	51,000.00
R02	Transfers In	
81-000-39010	Trnsfr from General Fund	0.00
	R02 Sub Totals:	0.00
	Revenue Sub Totals:	51,000.00
	Dept 000 Sub Totals:	-51,000.00
Dept 81-910		
E01	Salaries	
81-910-46100	Pension Benefit Pmnt	58,750.00
	E01 Sub Totals:	58,750.00
E03	Retirement	
81-910-50100	Legal Services	0.00
81-910-50220	Financial Service Fees	0.00
	E03 Sub Totals:	0.00
E07	Operations	
81-910-64500	Miscellaneous	0.00
	E07 Sub Totals:	0.00
	Expense Sub Totals:	58,750.00
	Dept 910 Sub Totals:	58,750.00
	Fund Revenue Sub Totals:	51,000.00
	Fund Expense Sub Totals:	58,750.00
	Fund 81 Sub Totals:	7,750.00