

2020 Village Budget

Village of Union Grove, Wisconsin



Photo courtesy of The Journal Times, Michael Burke and Michael Haubrich.



Members of the Village Board

Michael Aimone	Village President
Peter Hansen	Village Trustee #1
Gordon Svendsen	Village Trustee #2
Janice Winget	Village Trustee #3
Timothy Mallach	Village Trustee #4
Christopher Gallagher	Village Trustee #5
Ryan Johnson	Village Trustee #6

Administrators

Michael Hawes	Village Administrator
Bradley Calder	Village Clerk
Kerry Bennett	Village Treasurer
Richard Piette	Director of Public Works
Sara Swanson	Director of Public Library
Tim Allen	Fire Chief

Special thanks to Alan Jelinek who served as Village Trustee #1 through Oct. 5, 2019 and assisted with the 2020 Budget.



Executive Summary	1-9
Budget Summary	8
General Fund	10-18
Detail Revenue Budget	11
Detail Expenditure Budget	14
Special Revenue Funds	19-28
Recreation and Parks Fund	20
Graham Public Library	23
Union Grove-Yorkville Fire Department	26
Union Grove-Yorkville Fire Department – Aerial Ladder Truck	30
Impact Fee Fund	31
Revolving Loan Fund	32
Community Development Authority	33
Debt Service Fund	34-35
Capital Projects Funds	36-41
Capital Improvement Fund	37
TID #3 Capital Projects Fund	38
TID #4 Capital Projects Fund	39

Table of Contents

TID #5 Capital Projects Fund	40
TID #6 Capital Projects Fund	41
Enterprise Funds	42-54
Water Utility Fund	43
Wastewater Utility Fund	48
Storm Water Utility Fund	52
Capital Improvement Plans	55-75
Equipment Replacement Plan	56
Road and Infrastructure Plan	71
Park Upgrade Plan	75
Appendices	76-87
Appendix A: Organizational Chart	77
Appendix B: Financial Policies	78



Executive Summary

November 2019

To Village President Michael Aimone and Village Board Trustees:

It is my privilege to present to you the Village of Union Grove Budget for the Fiscal Year beginning January 1, 2020. The 2020 budget reflects the Village's ongoing mission to provide high-quality municipal services for Village residents in an effective and efficient manner. The budget is balanced and meets the parameters of the financial policies and guidelines set forth by the Village Board.

The annual budget document is the blueprint for financial and policy decisions implemented during the coming fiscal year; it is the single most important document we have for providing the direction and vision for the future of our community. The 2020 budget is the culmination of a three-month process involving input from committees and collaborations among staff members across the organization. The budget is comprised of six main sections: General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Enterprise Funds and Capital Improvement Plans.

2019 Challenges & Achievements

This past year marked many new beginnings, both within the Village organization and in the community. After planned retirements and a re-organization of Village officer positions, a new administrator, clerk and treasurer were hired within the first months of 2019. The Village engaged the services of a community planning consultant and filled a water utility operator position after a retirement. An opening for the part-time recreation director was filled under an arrangement with the Racine Family YMCA, and a Village Board vacancy was filled after a trustee relocated out of Union Grove. Due to retirements of the long-time library director and fire chief, the Graham Public Library and Union Grove-Yorkville Fire Department completed recruitments for these leadership positions.

The year was also shaped by new economic growth in the Village, as the first buildings at “The Granary” opened, marking a milestone in a multi-year effort to revitalize an old grain mill site near the heart of downtown Union Grove. The Granary development is a 73-unit multi-family development project consisting of five



A ribbon-cutting ceremony at The Granary was held on September 5, 2019. (From left to right: Village President Mike Aimone, Developers Arthur and Kevin Sawall and Racine County Executive Jonathan Delagrave.)

Executive Summary

townhouse-style apartment buildings and one commercial building on Main St. The Village amended Tax Incremental Financing District (TID) #5 in 2019 to reflect a higher assessed value for the project (\$10 million) than what was contemplated in the original TID plans.

As part of another economic development effort, the Village approved the creation of TID #6 to help extend municipal water and sewer service to the southeast corner of the Village. As a result, a 45-acre residential development (“The Residences at Dunham Grove”) was planned and broke ground in October; the development will include 63 single-family homes and 10 market-rate apartment buildings, for a total expected value of \$34.8 million. In addition to future property tax base, the development will generate \$1.1 million in impact fee monies to help fund parks, library and fire department improvements, as well as water and sewer utility maintenance.

Several other new projects and initiatives were introduced in 2019. In April, a new monthly e-mail newsletter was created to provide additional information to residents and to supplement the quarterly mailed newsletter publication. Village staff initiated a project to digitalize historical documents with assistance from students at nearby Shepherds College. New five-year capital improvement plans were developed for roads and infrastructure, equipment and parks to help plan for costly improvements; the plans have

been incorporated into the 2020 budget document. The employee handbook was updated in June and new policies relating to purchasing, capital improvement planning and employee compensation and evaluation were adopted by the Village Board. New internal procedures were developed to improve internal controls and streamline accounting procedures with electronic record-keeping. A community survey was administered in September which informed the Village Board and staff about resident perceptions on a range of topics.



Rendering of the entertainment stage planned for School Yard Park, to be constructed in 2020.

The Village was the recipient of a \$100,000 grant from Racine County in 2019 for the construction of an entertainment stage. Subcommittees of Village residents were established to provide recommendations on various aspects of the stage, including location, design, reservation policies and fundraising. The stage is planned to be constructed at School Yard Park in the spring of 2020. Playground equipment was donated to the Village from Union Grove United Methodist Church and was installed by Union Grove Public Works at Bufton Park. The large pine tree used for the

annual Christmas ceremony at Village Square Park was removed due to its poor condition and a new tree was planted thanks to a donation from the Union Grove Kiwanis Club.

2020 Budget

Executive Summary



In terms of notable expenditures in 2019, the Village replaced a large plow truck (\$178,000) and pick-up truck with plow (\$40,000). Road and infrastructure improvements totaling \$824,317 were completed on Mill Ave., State St. and 10th Ave. (now known as Granary Way) as part of The Granary development. A section of New St. (between 15th and 16th Ave.) was reconstructed with water main repairs with a total cost of \$142,117, funded, in part, by the State Local Road Improvement Program (\$18,439). The first phase of stormwater rehabilitations near 10th Ave. and High St. will take place in late 2019 with an expected cost of \$92,465. Village Board and Plan Commission iPads were replaced in 2019 (\$3,936), along with the office multi-function copier and three new computers (\$3,400).

In a transitional year, the Village made strides to improve internal processes and public communications, while planning for future infrastructure needs of the community. New residential developments at The Granary and the Residences of Dunham Grove signaled the beginning of new economic growth in Union Grove.

2020 Priorities & Issues

Looking ahead to 2020, the Village aims to build on progress made this past year by making necessary infrastructure improvements and continuing to plan for the future. The Village will be guided by the 2020 budget, which places a higher priority on capital projects and planning. The total Village property tax levy will increase by \$43,241 (2.4%) compared to last year, and a higher percentage of the levy will be allocated to the Capital Improvement Fund. Due to an increase in the Village's assessed value, most homeowners will not see a change in the Village portion of their property tax bill; the property tax rate of \$5.92 per \$1,000 in assessed value matches the tax rate of the previous year.

With respect to capital expenditures in 2020, a reconstruction project is planned on Milldrum St. (17th Ave. to 16th Ave.) with an estimated cost of \$275,000. Road resurfacing projects are planned for Ruth Ct. and Lark Ct. estimated at \$30,000 each, and replacement of a 3" water main is planned within an easement east of New St. (near 15th Ave.). Rehabilitation work at Well #4 is planned (\$50,000), along with lift station improvements on 18th Ave. (\$78,400) and 67th Dr. (\$50,000). The budget includes sanitary sewer repairs on State St. (14th Ave. to 13th Ave.) and south of 16th Ave.



Milldrum St. (between 17th and 16th Ave.) is planned for reconstruction in 2020 due to poor pavement conditions.

2020 Budget



Executive Summary

(between Milldrum St. and New St.), expected to cost \$40,000 and \$50,000, respectively. Phases II and III of a stormwater rehabilitation project near 11th and 10th Ave. have a total estimated cost of \$110,000. Stormwater repairs done in conjunction with a DOT project on Hwy. 45 are anticipated to cost \$18,000. Improvements associated with extending water and sewer service to 69th Dr. (TID #6) have an estimated cost of \$1.0 million. Public infrastructure projects in 2020 will be funded by a combination of capital funds, utility reserves and TID #6 monies.

Several capital equipment items are anticipated to be purchased in 2020, including a new public works mower (\$15,000), snow blower with cab (\$35,000), water utility truck (\$35,000) and a John Deere Gator 4x4 utility vehicle (\$15,000). Five computers will be replaced in light of Microsoft discontinuing updates for its Windows 7 operating systems, for a total cost of \$7,600. Upgrades are planned for the Village's accounting software to help make payroll and accounts payable processes more efficient; the total cost of \$19,500 will be split over 2020 and 2021. At the recommendation of the Park Upgrade Special Committee, an eight-year park



Out-dated playground equipment at Leider Park is prioritized for replacement in 2020.

upgrade plan is incorporated into the budget, which provides for two capital projects in 2020: new playground equipment at Leider Park (\$32,000; funded by impact fees) and mulch barriers around playground equipment at School Yard Park (\$8,000).

Given recent development demands in the Village, efforts will be made in 2020 to solicit involvement from the public and make updates to the Village's comprehensive land use plan; \$19,000 is planned for community planning services. A new management intern position has been created to assist administrative staff with special projects and customer service. The cost of the position will be

partially offset in 2020 by a \$4,000 grant from the Wisconsin City Management Association. Due to recent shifts in the housing market, the Village will be completing an interim market update of its assessments, increasing the assessment budget by \$3,250. The 2020 budget incorporates a 2.0% increase to staff wages, based on recent Consumer Price Index (CPI) data.

2020 Budget Highlights

- Village property tax levy of \$1,858,160, an increase of \$43,241 (2.4%) compared to 2019 budget. This levy amount is the maximum allowable amount according to the State's levy limit worksheet (based on net new construction in 2018 and debt

Executive Summary

obligations). A total of \$64,384 in property taxes will be allocated to the Capital Improvement Fund, an increase of \$54,517 over the prior year.

- Due to a 2.3% increase in assessed values, the proposed Village tax rate of \$5.92 per \$1,000 of assessed value will be equal to last year's tax rate for the 2019 Budget. Most homeowners will not see a change in their share of Village taxes, unless there was an adjustment to their assessed value (most properties did not have a change to their assessed values this year).
- Intergovernmental revenues are expected to decrease by 3.4% (-\$23,934), largely due to a 10% reduction in Local Transportation Aids from the State which are calculated based on road-related expenses over the past six years.
- Increase of 185.2% (\$75,023) to license and permit revenues, mostly due to re-categorizing TV Franchise Fees which were previously included in the miscellaneous revenue account in past budgets. The increase is also due to more expected building permit fees.
- An across-the-board wage adjustment of 2.0% is budgeted for staff positions. Actual individual wage rates will be set by Village Board resolution.
- Police protection services will increase by 1.4% (\$6,219) in accordance with the approved 2020 contract with the Racine Sheriff's Department.
- Fire protection services from Union Grove-Yorkville Fire Department is expected to have a minor increase of 0.3% (\$353) due to Union Grove having a slightly larger increase to equalized value in 2019 compared to Yorkville.
- Overall decrease of 1.2% (-\$8,877) to public works expenditures, primarily due to parks maintenance wages now being allocated to a new Recreation and Parks Fund. The public works departmental budget reflects a 5.7 increase in Johns Disposal collection fees and increased price of salt for snow/ice removal.
- Increases of 3.0% to water utility rates and 1.5% to stormwater utility rates to help keep pace with increased costs.
- According to the capital improvement plans, \$117,350 in large equipment, \$1.8 million in infrastructure and \$40,000 in park upgrades are planned for 2020. Additionally, \$95,000 of a grant from Racine County will be expended for construction of the entertainment stage.

2020 Budget



Executive Summary

In closing, the proposed 2020 budget is a responsible and balanced budget that maintains a high level of municipal services that residents expect. The budget would not be possible without the efforts of staff, members of the Finance Committee, the Village Board and standing committees that had a role in reviewing the budget.

Respectfully submitted,

Michael Hawes
Village Administrator



Budget Summary - General Fund

	2019 Budget	2020 Budget	% Change
REVENUES			
PROPERTY TAXES	1,334,138	1,324,904	-0.7%
SPECIAL ASSESSMENTS	-	-	0.0%
INTERGOVERNMENTAL	698,870	674,936	-3.4%
LICENSES AND PERMITS	121,300	221,323	82.5%
FINES, FORFEITURES & PENALTIES	65,000	65,000	0.0%
PUBLIC CHARGES FOR SERVICES	-	1,450	100.0%
INVESTMENT INCOME	11,000	26,100	137.3%
MISCELLANEOUS REVENUE	129,500	85,858	-33.7%
OTHER FINANCING SOURCES	203,309	203,309	0.0%
Total Revenues	2,563,117	2,602,880	1.6%
EXPENDITURES			
GENERAL GOVERNMENT	637,182	617,577	-3.1%
PUBLIC SAFETY	950,425	988,933	4.1%
PUBLIC WORKS	747,291	742,522	-0.6%
HEALTH & HUMAN SERVICES	47,555	51,858	9.0%
CULTURE, RECREATION, EDUCATION	20,665	39,991	93.5%
CONSERVATION & DEVELOPMENT	-	19,000	100.0%
CAPITAL OUTLAY	-	-	0.0%
DEBT SERVICE	-	-	0.0%
OTHER FINANCING USES	160,000	143,000	-10.6%
Total Expenditures	2,563,118	2,602,881	1.6%



Projected Balances - Other Funds

Fund	Balance 1/1/20	Total Revenues	Total Expenditures	Balance 12/31/20	Property Tax Contribution
General Fund	1,189,845	2,602,880	2,602,881	1,189,844	1,305,904
Recreation and Parks Fund	10,173	91,481	85,811	15,843	-
Library Fund	203,081	299,840	299,840	203,081	-
Water Utility	2,044,851	1,065,035	1,245,067	1,864,819	-
Wastewater Utility	2,433,950	1,611,600	1,674,436	2,371,114	-
Storm Water Utility Fund	481,405	262,265	362,521	381,149	-
Capital Projects Fund	543,937	96,157	506,850	133,244	54,884
Debt Service Fund	149	497,372	497,372	149	497,372
Impact Fee Fund	113,989	42,445	32,000	124,434	-
Revolving Loan Fund	282,031	10,509	1,718	290,822	-
TID #3 Capital Project Fund	875,767	413,738	278,607	1,010,898	-
TID #4 Capital Project Fund	869,164	103,717	314,174	658,707	-
TID #5 Capital Project Fund	(2,711,864)	100,908	851,356	(3,462,313)	-
TID #6 Capital Project Fund	(101,015)	77,200	1,145,150	(1,168,965)	-
Total	6,235,461	7,275,147	9,897,782	3,612,827	1,858,160

	2019 Budget	2020 Budget
Property Taxes Levied	1,814,919	1,858,160
Assessed Value	330,827,800	338,281,700
Tax Rate	5.92231	5.91537
Indebtness - General Obligation		5,992,069



General Fund

2020 Budget

General Fund



Account Number	Account Name	2018 Actual	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
Taxes								
100-41110-000	General Property Tax	1,285,658	1,315,538	1,315,538	1,315,538	1,305,904	(9,634)	-0.7%
100-41140-000	Mobile Home Tax	16,971	18,500	17,397	18,500	18,500	-	0.0%
100-41800-000	Interest on Taxes	280	100	-	200	500	400	400.0%
Total Taxes Revenues		1,302,909	1,334,138	1,332,935	1,334,238	1,324,904	(9,234)	-0.7%
Intergovernmental								
100-43410-000	Shared Revenues	404,481	398,580	60,672	404,481	404,481	5,901	1.5%
100-43415-000	Expenditure Restraint Program	23,370	21,772	21,772	21,772	19,954	(1,818)	-8.3%
100-43420-000	Fire Insurance	13,480	13,000	14,453	14,453	14,500	1,500	11.5%
100-43430-000	Computer Tax Levy	2,627	2,627	2,691	2,691	2,691	64	2.4%
100-43529-000	EMS Grant	-	5,900	-	5,900	5,900	-	0.0%
100-43533-000	Other Highway Aids	9,195	9,189	9,189	9,189	9,166	(23)	-0.3%
100-43534-000	Local Transportation Aids	245,336	220,802	278,300	220,802	198,722	(22,080)	-10.0%
100-43545-000	Recycling Grant	12,620	12,000	12,642	12,642	12,642	642	5.4%
100-43555-000	Personal Property Aid	-	15,000	15,452	15,452	1,844	(13,156)	-87.7%
100-43560-000	Video Service Provider Aid	-	-	-	-	5,036	5,036	100.0%
Total Intergovernmental Revenues		711,109	698,870	415,170	707,382	674,936	(23,934)	-3.4%
Licenses & Permits								
100-44105-000	Liquor Licenses	6,510	6,300	7,650	7,750	7,500	1,200	19.0%
100-44110-000	Dog & Cat Licenses	7,063	6,500	3,420	6,500	6,500	-	0.0%
100-44115-000	Other Licenses & Permits	13,370	8,500	10,358	11,000	12,000	3,500	41.2%
100-44120-000	Building Permit Fees	111,724	100,000	82,488	225,000	150,000	50,000	50.0%
100-44125-000	TV Franchise Fee	50,359	-	36,682	50,359	45,323	45,323	100.0%
Total Licenses & Permits Revenues		189,026	121,300	140,598	300,609	221,323	100,023	210.2%

2020 Budget

General Fund



Account Number	Account Name	2018 Actual	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
Court Fines & Forfeitures								
100-45110-000	Court Fines & Forfeitures	77,724	65,000	54,654	65,000	65,000	-	0.0%
	Total Court Fines & Forfeitures Revenues	77,724	65,000	54,654	65,000	65,000	-	0.0%
Public Charges for Services								
100-48140-000	Weed Control	2,080	-	184	200	500	500	100.0%
100-48155-000	Park Reservation Fees <i>(Moved to Rec/Parks Fund)</i>	2,600	-	1,520	-	-	-	0.0%
100-48160-000	Park Development	1,565	-	-	-	-	-	0.0%
100-48165-000	Community Room Reservation Fees	756	-	680	750	750	750	100.0%
100-48170-000	Newsletter Rebate	260	-	-	200	200	200	100.0%
100-46000-000	Recreation Programs <i>(Old Account)</i>	50,790	-	-	-	-	-	0.0%
	Total Public Charges for Services Revenues	58,051	-	2,384	1,150	1,450	1,450	100.0%
Investment Income								
100-48110-000	Interest	25,868	11,000	31,261	37,513	26,000	15,000	136.4%
100-48112-000	Interest on Building Bonds	-	-	103	123	100	100	100.0%
100-48115-000	Interest-Park Donations	3	-	3	4	-	-	0.0%
	Total Investment Income Revenues	25,871	11,000	31,367	37,640	26,100	15,100	236.4%
Miscellaneous Revenue								
100-48230-000	Insurance Dividends	4,505	-	4,463	4,463	3,500	3,500	100.0%
100-48425-000	Miscellaneous	9,709	77,000	6,045	8,500	9,858	(67,142)	-87.2%
100-48500-000	Water Utility	15,500	5,000	5,000	5,000	5,000	-	0.0%
100-48505-000	Sewer Utility	15,500	5,000	5,000	5,000	5,000	-	0.0%
100-48510-000	Storm Water Utility	15,500	5,000	5,000	5,000	5,000	-	0.0%
100-48530-000	TID Reimbursements	-	20,000	30,000	30,000	40,000	20,000	100.0%
100-48520-000	Fire Commission	-	10,000	23,644	23,644	10,000	-	0.0%
100-48525-000	Library	7,500	7,500	7,500	7,500	7,500	-	0.0%
	Total Miscellaneous Revenues	68,214	129,500	86,652	89,107	85,858	(43,642)	0.0%

2020 Budget

General Fund



Account Number	Account Name	2018 Actual	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
Other Financing Sources								
100-48310-000	Utility Tax Equivalent	198,825	203,309	203,309	203,309	203,309	-	0.0%
Total Transfers In		198,825	203,309	203,309	203,309	203,309	-	0.0%
Total General Fund Revenues		2,631,729	2,563,117	2,267,070	2,738,436	2,602,880	39,763	1.6%

2020 Budget

General Fund



Account Number	Account Name	2018 Actual	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
EXPENSES								
<i>General Government</i>								
<i>Village Board</i>								
100-51100-110	Village Board Salaries	47,440	47,300	39,417	47,300	47,300	0	0.0%
100-51100-130	Village Board Social Security	3,618	3,619	3,015	3,619	3,618	(1)	0.0%
Subtotal Village Board Expenses		51,058	50,919	42,432	50,919	50,918	(1)	0.0%
<i>Municipal Court</i>								
100-51200-110	Municipal Judge Salary	4,500	4,500	4,650	4,800	4,500	-	0.0%
100-51200-130	Municipal Judge Social Security	344	345	356	360	344	(1)	-0.2%
100-51210-300	Court Expense	3,349	2,000	850	1,000	3,750	1,750	87.5%
100-51301-200	Court Attorney	11,370	9,000	10,035	11,250	11,000	2,000	22.2%
Subtotal Municipal Court Expenses		19,563	15,845	15,890	17,410	19,594	3,749	109.5%
<i>Legal</i>								
100-51300-200	Attorney	28,746	30,000	18,259	21,911	25,000	(5,000)	-16.7%
100-51302-200	Personnel Attorney	402	-	325	400	500	500	100.0%
Subtotal Legal Expenses		29,148	30,000	18,584	22,311	25,500	(4,500)	83.3%
<i>Administrative</i>								
100-51415-110	Administrator Salary (55%)	48,275	47,679	34,163	42,854	47,685	6	0.0%
100-51416-110	Treasurer Wages	-	85,000	13,506	25,000	50,918	(34,082)	-40.1%
100-51420-110	Clerk Salary	46,456	58,514	39,115	51,792	57,630	(884)	-1.5%
100-51425-110	Deputy Clerk Wages	96,200	54,799	39,936	55,000	21,487	(33,312)	-60.8%
100-51425-120	Deputy Clerk Overtime	3,864	955	4,491	4,800	1,064	109	11.4%
100-51430-300	Office Supplies	8,754	10,000	7,946	10,000	10,000	-	0.0%
100-51430-310	Service Contracts	39,270	34,800	33,173	40,000	40,000	5,200	14.9%
100-51430-320	Publication	7,360	2,000	2,220	3,000	3,000	1,000	50.0%
100-51430-330	Record Check-Oper. License	425	500	364	500	500	-	0.0%

2020 Budget

General Fund



Account Number	Account Name	2018 Actual	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
100-51430-360	Computer Service	986	8,000	4,026	4,026	-	(8,000)	-100.0%
100-51435-300	Memberships	8,295	-	4,244	4,500	4,500	4,500	100.0%
100-51436-300	Miscellaneous	3,089	-	10,392	11,000	8,000	8,000	100.0%
100-51437-300	Municipal Purpose Fund	-	15,000	-	-	-	(15,000)	-100.0%
100-51438-300	Village Newsletter	3,975	4,000	3,121	4,100	4,000	-	0.0%
100-51439-300	Web Page Maintenance	-	2,000	-	-	-	(2,000)	-100.0%
100-51440-110	Election Salaries	5,771	3,000	914	914	7,110	4,110	137.0%
100-51440-130	Election Social Security	-	100	-	-	544	444	443.9%
100-51440-300	Election Expense	5,659	7,000	5,581	7,000	10,000	3,000	42.9%
100-51580-200	Independent Auditing	33,727	23,000	32,050	32,050	34,000	11,000	47.8%
100-51930-200	Insurance - Other (Liability)	33,579	38,000	19,585	38,000	38,000	-	0.0%
Administrative Social Security		14,412	12,343	9,769	11,815	19,012	6,669	54.0%
Administrative Pension		9,154	10,608	7,542	11,527	16,016	5,408	51.0%
Administrative Health Insurance		50,819	49,070	23,272	36,903	65,058	15,988	32.6%
Administrative Life Insurance		2,742	-	1,404	176	191	191	100.0%
Subtotal Administrative Expenses		422,811	466,368	296,814	394,955	438,714	(27,654)	-5.9%
<i>Assessments</i>								
100-51590-200	Assessor	26,928	18,500	15,544	17,400	21,750	3,250	17.6%
100-51590-300	Manufacturing Assessment	-	1,000	2,253	2,253	1,100	100	10.0%
100-51460-300	Board of Review	54	1,000	-	-	200	(800)	-80.0%
100-51910-300	Tax Chargebacks	-	-	4,136	4,136	-	-	0.0%
100-51910-310	Tax Refunds	-	-	509	509	-	-	0.0%
Subtotal Assessments Expenses		26,981	20,500	22,443	24,298	23,050	2,550	12.4%
<i>Municipal Center</i>								
100-51610-300	Municipal Center Maintenance	21,679	17,000	18,985	21,000	20,000	3,000	17.6%
100-51610-310	Municipal Center Electric	21,591	20,000	17,587	21,500	22,000	2,000	10.0%
100-51610-320	Municipal Center Gas	7,009	6,800	5,698	7,000	7,000	200	2.9%

2020 Budget

General Fund



Account Number	Account Name	2018 Actual	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
100-51610-330	Municipal Center Telephone	1,128	1,000	1,624	1,949	1,800	800	80.0%
100-51610-340	Municipal Center Water/Sewer/Storm	2,239	1,250	1,151	1,250	1,500	250	20.0%
100-51610-350	Custodial	5,756	7,500	7,095	7,500	7,500	-	0.0%
Subtotal Municipal Center Expenses		59,402	53,550	52,141	60,199	59,800	6,250	11.7%
Total General Government Expenses		608,963	637,182	448,304	570,093	617,577	(19,605)	-3.1%

Public Safety

100-53200-110	Crossing Guard Wages	9,595	10,000	5,067	10,000	10,196	196	2.0%
100-53200-130	Crossing Guard Social Security	734	-	388	620	780	780	100.0%
100-54300-200	Building Inspections	78,003	75,000	54,855	80,000	97,500	22,500	30.0%
100-54200-200	Sheriff Contract	420,575	432,971	394,920	432,971	439,190	6,219	1.4%
100-54200-300	Prisoner Lodging	39	500	-	-	250	(250)	-50.0%
100-54201-200	Police Dept. Supplies	-	200	-	-	-	(200)	-100.0%
100-54202-300	Police Dept. Garage Rent	-	600	-	-	-	(600)	-100.0%
100-54204-200	Fire Protection	113,305	114,248	168,917	114,248	114,601	353	0.3%
100-54205-200	Hydrant Rental/Fire Protection	307,676	316,906	316,906	316,906	326,416	9,510	3.0%
Total Public Safety Expenses		929,928	950,425	941,052	954,745	988,933	38,508	4.1%

Public Works

100-51595-200	Engineering	36,863	10,000	1,795	3,000	10,000	-	0.0%
100-53100-110	DPW Director Salary (25%)	13,395	19,375	15,577	19,375	19,763	388	2.0%
100-53300-110	Streets Labor	199,696	205,261	167,755	215,000	169,921	(35,340)	-17.2%
100-53300-120	Streets Overtime	10,083	14,231	3,955	10,000	13,043	(1,188)	-8.4%
100-53320-300	Public Works Training	-	-	-	-	2,000	2,000	100.0%
100-53330-300	Streets Misc. Supplies	1,716	-	374	400	4,000	4,000	100.0%
100-53335-300	Road Maintenance	16,975	34,000	19,355	34,000	30,000	(4,000)	-11.8%
100-53340-300	Major Equipment Maintenance	47,716	45,663	35,552	40,000	40,771	(4,892)	-10.7%
100-53345-300	Small Equipment and Tools (New Account)	-	-	-	-	5,000	5,000	100.0%
100-53340-301	Vehicle Fuel	12,996	20,000	16,029	20,000	20,000	-	0.0%

2020 Budget

General Fund



Account Number	Account Name	2018 Actual	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
100-53350-300	Salt for Snow Removal	26,022	34,000	36,411	43,000	47,000	13,000	38.2%
100-53420-200	Street Lighting	45,513	42,696	39,644	45,000	45,000	2,304	5.4%
100-53610-300	Public Works Facility Maintenance	2,833	5,000	8,296	11,500	7,500	2,500	50.0%
100-53610-310	Public Works Electric	3,297	2,200	3,488	4,200	4,500	2,300	104.5%
100-53610-320	Public Works Gas	2,672	3,250	2,807	3,400	3,500	250	7.7%
100-53610-330	Public Works Telephone and Internet	404	555	839	1,000	2,000	1,445	260.4%
100-53620-200	Garbage Collection	132,995	132,600	132,253	137,292	137,292	4,692	3.5%
100-53620-201	Recycling	89,181	74,100	29,638	76,722	88,836	14,736	19.9%
	Public Works Social Security	16,478	18,364	13,714	17,930	14,511	(3,853)	-21.0%
	Public Works Pension	15,892	13,673	11,158	15,469	14,333	660	4.8%
	Public Works Health Insurance	88,913	72,323	61,475	72,323	63,134	(9,189)	-12.7%
	Public Works Life Insurance	-	-	110	130	419	419	100.0%
	Total Public Works Expenses	763,641	747,291	600,225	769,740	742,522	(4,769)	-0.6%
Health & Human Services								
100-54100-200	Health Department	35,212	36,055	36,055	36,055	37,858	1,803	5.0%
100-54100-202	Animal Control	5,941	6,500	8,307	10,000	10,000	3,500	53.8%
100-54100-300	Health & Safety	604	5,000	2,008	3,000	4,000	(1,000)	-20.0%
	Total Health & Human Services Expenses	41,757	47,555	46,370	49,055	51,858	4,303	9.0%
Culture, Recreation & Education								
100-55200-300	Parks Maintenance <i>(Moved to Rec/Parks Fund)</i>	7,317	11,000	8,252	-	-	(11,000)	-100.0%
100-55200-310	Park Electric <i>(Moved to Rec/Parks Fund)</i>	2,313	3,000	1,100	-	-	(3,000)	-100.0%
100-55200-340	Park Gas <i>(Moved to Rec/Parks Fund)</i>	437	200	330	-	-	(200)	-100.0%
100-55210-300	Park Development <i>(Moved to Rec/Parks Fund)</i>	-	6,465	3,207	-	-	(6,465)	-100.0%
100-55220-300	Dog Park Improvements	207	-	-	-	-	-	0.0%
100-55230-300	Park Rental Refund <i>(Moved to Rec/Parks Fund)</i>	825	-	75	-	-	-	0.0%
100-55250-300	Transfer to Recreation & Parks Fund <i>(New account)</i>	-	-	-	20,665	39,841	39,841	100.0%
100-55301-000	Community Room Special Event	(37)	-	-	-	-	-	0.0%

2020 Budget

General Fund



Account Number	Account Name	2018 Actual	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
100-55302-300	Community Room Rental Refund	175	-	50	50	150	150	100.0%
100-55000-000	Recreation Programs <i>(Old Account)</i>	52,170	-	-	-	-	-	0.0%
Total Culture, Recreation & Education Expenses		63,407	20,665	13,014	20,715	39,991	19,326	93.5%
Conservation & Development								
100-56000-600	Conservation & Development-Other	247,179	-	-	-	-	-	0.0%
100-56300-000	Planner	-	-	6,584	9,300	19,000	19,000	100.0%
Total Conservation & Development Expenses		247,179	-	6,584	9,300	19,000	19,000	100.0%
Other Financing Uses								
100-51439-200	Library Budget	143,000	143,000	107,250	143,000	143,000	-	0.0%
100-59100-300	Transfer Out	165,176	17,000	-	-	-	(17,000)	-100.0%
Total Other Financing Uses Expenses		308,176	160,000	107,250	143,000	143,000	(17,000)	-10.6%
Total General Fund Expenses		2,963,051	2,563,118	2,162,799	2,516,648	2,602,881	39,763	1.6%
Net Income (Loss)		(331,322)	(1)	104,271	221,788	(0)		



Special Revenue Funds

2020 Budget



Recreation and Parks Fund

Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
Recreation Revenues								
200-46110-000	Discount Tickets	104	200	280	280	-	(200)	-100.0%
200-46116-000	Fund Raiser-Can Drive	1	-	8	8	-	-	0.0%
200-46117-000	Fund Raiser-Signs	-	2,000	-	-	-	(2,000)	-100.0%
200-46120-000	Miscellaneous (Includes York. payment)	12,000	12,000	-	12,000	12,000	-	0.0%
200-46135-000	Basketball Fees	18,400	21,000	5,200	18,400	18,400	(2,600)	-12.4%
200-46140-000	Softball Fees	925	2,100	1,800	1,800	1,800	(300)	-14.3%
200-46145-000	T-Ball/Coach Pitch Fees	7,035	8,050	7,040	7,040	7,040	(1,010)	-12.5%
200-46150-000	Soccer Fees	9,565	9,100	8,425	8,425	8,500	(600)	-6.6%
200-46171-000	Health & Fitness Fees	(70)	-	-	-	250	250	100.0%
200-46174-000	Babysitting Clinic	-	-	90	90	150	150	100.0%
200-46176-000	Concession Stand Income	231	500	1,026	1,026	1,000	500	100.0%
Total Recreation Revenues		48,190	54,950	23,870	49,069	49,140	(5,810)	-10.6%
Parks Revenues								
200-48155-000	Park Reservation Fees	2,600	-	1,520	1,520	2,500	2,500	100.0%
Total Parks Revenues		2,600	-	1,520	1,520	2,500	2,500	100.0%
Transfers In								
200-46120-100	Transfer from General Fund	-	20,665	-	20,665	39,841	19,176	92.8%
Total Transfers In		-	20,665	-	20,665	39,841	19,176	92.8%
Total Recreation and Parks Revenues		50,790	75,615	25,390	71,254	91,481	15,866	21.0%

2020 Budget

Recreation and Parks Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
EXPENSES								
General Recreation Expenses								
200-55310-110	Recreation Director	14,622	14,000	10,180	12,300	12,000	(2,000)	-14.3%
200-55310-130	Recreation Director Social Security	1,071	1,071	182	182	-	(1,071)	-100.0%
200-55312-300	Recreation Groundskeeper	1,533	2,500	1,478	1,478	-	(2,500)	-100.0%
200-55312-130	Recreation Groundskeeper Social Security	-	-	68	68	-	-	0.0%
200-55310-200	Background Checks	14	250	-	-	-	(250)	-100.0%
200-55310-320	Publication	45	100	-	50	100	-	0.0%
200-55310-331	Cell Phone	1,280	1,100	863	1,100	1,100	-	0.0%
200-55311-300	Supplies	96	200	75	150	200	-	0.0%
200-55350-300	Portable Restrooms	1,627	1,400	1,400	1,600	1,600	200	14.3%
200-55314-300	Concession Expenses	1,068	1,100	817	817	750	(350)	-31.8%
200-55341-300	Ball Diamond Maintenance	1,103	1,000	454	454	5,000	4,000	400.0%
200-55313-300	Park Maintenance (fmr. Farmer's Market)	1,500	1,500	-	-	-	(1,500)	-100.0%
Total General Expenses		23,959	24,221	15,518	18,199	20,750	(3,471)	-14.3%
Basketball Expenses								
200-55320-300	Equipment & Supplies	-	1,200	644	1,200	1,200	-	0.0%
200-55321-300	Referees	5,420	4,200	4,800	5,420	5,420	1,220	29.0%
200-55323-300	Awards and Uniforms	674	7,500	6,098	7,500	7,500	-	0.0%
Total Basketball Expenses		6,094	12,900	11,542	14,120	14,120	1,220	9.5%
Soccer Expenses								
200-55330-300	Soccer Field Maintenance	176	-	559	1,000	1,000	1,000	100.0%
200-55331-300	Supplies and Equipment	718	400	-	400	400	-	0.0%
200-55332-300	Awards and Uniforms	2,956	3,500	-	3,500	3,500	-	0.0%
200-55333-300	Referees	700	850	-	850	850	-	0.0%
Total Soccer Expenses		4,550	4,750	559	5,750	5,750	1,000	21.1%

2020 Budget

Recreation and Parks Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
Softball Expenses								
200-55340-300	Softball Equipment/Supplies	484	600	70	70	250	(350)	-58.3%
200-55342-300	Softball Awards and Uniforms	-	600	551	551	600	-	0.0%
200-55343-300	Softball Umpires	480	500	-	-	-	(500)	-100.0%
200-55344-300	Softball Fastpitch County Fee	-	750	450	450	500	(250)	-33.3%
Total Softball Expenses		964	2,450	1,071	1,071	1,350	(1,100)	-44.9%
T-ball/Coach Pitch Expenses								
200-55346-300	T-Ball/Coach Pitch Equip and Supplies	4,929	1,000	-	-	-	(1,000)	-100.0%
200-55347-300	T-Ball/Coach Pitch Awards and Uniforms	576	4,850	3,679	3,679	4,000	(850)	-17.5%
Total T-Ball/Coach Pitch Expenses		5,505	5,850	3,679	3,679	4,000	(1,850)	-31.6%
Parks Expenses								
200-55200-300	Parks Supplies	7,317	11,000	8,252	9,000	11,000	-	0.0%
200-53100-110	Parks Maintenance Wages	-	-	-	-	14,354	14,354	100.0%
200-53100-130	Parks Maintenance Social Security	-	-	-	-	1,098	1,098	100.0%
200-53100-131	Parks Maintenance Pension	-	-	-	-	947	947	100.0%
200-53100-132	Parks Maintenance Health Insurance	-	-	-	-	3,228	3,228	100.0%
200-53100-134	Parks Maintenance Life Insurance	-	-	-	-	13	13	100.0%
100-55200-310	Parks Electric	2,313	3,000	1,100	2,300	2,500	(500)	-16.7%
100-55200-340	Parks Water, Sewer, Storm	437	200	330	422	200	-	0.0%
100-55210-300	Parks Development	-	6,465	3,207	6,465	6,500	35	0.5%
100-55220-300	Dog Park Improvements	207	-	-	-	-	-	0.0%
100-55230-300	Parks Rental Refund	825	-	75	75	-	-	0.0%
Total Parks Expenses		11,099	20,665	12,964	18,262	39,841	19,176	92.8%
Total Expenses		52,170	70,836	45,333	61,081	85,811	14,975	21.1%
Net Income (Loss)		(1,380)	4,779	(19,943)	10,173	5,670		

2020 Budget

Graham Public Library



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
205-47100-000	Village	143,000	143,000	107,250	143,000	143,000	-	0.0%
205-47101-000	County	135,449	125,673	125,673	125,673	144,640	18,967	15.1%
205-47110-000	Fines	5,927	6,500	4,832	5,799	7,200	700	10.8%
205-47111-000	Copies	3,000	2,900	2,551	3,000	5,000	2,100	72.4%
205-47112-000	Faxes	1,981	2,200	1,496	1,800	-	(2,200)	-100.0%
205-47120-000	Book Sale	2,174	-	3,687	3,700	-	-	0.0%
205-47121-000	Donations	250	-	-	-	-	-	0.0%
205-47124-000	Raise the Roof Fundraiser	636	-	-	-	-	-	0.0%
205-47125-000	Donations - Programming	-	-	300	300	-	-	0.0%
205-47126-000	Donations - Books/AV	-	-	810	910	-	-	0.0%
205-48112-000	Investment Interest	2,282	-	2,212	2,654	-	-	0.0%
205-48425-000	Miscellaneous	1,700	-	-	-	-	-	0.0%
205-48450-000	From Reserves	-	5,883	-	-	-	(5,883)	-100.0%
Total Revenues		296,399	286,156	248,811	286,836	299,840	13,684	4.8%

2020 Budget

Graham Public Library



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
EXPENSES								
Personnel								
205-51435-300	Education	75	325	-	-	550	225	69.2%
205-51931-200	Workers Comp. Insurance	457	450	313	313	500	50	11.1%
205-52100-000	Salaries	152,678	156,649	142,909	156,649	157,746	1,097	0.7%
205-52100-130	Social Security Expense	10,855	12,430	10,150	12,430	12,070	(360)	-2.9%
205-52100-131	Pension	9,758	9,744	7,342	9,744	9,392	(352)	-3.6%
205-52100-132	Health Insurance	17,111	18,250	16,318	18,250	14,797	(3,453)	-18.9%
205-52100-134	Life Insurance	-	1,083	111	1,083	1,000	(83)	-7.7%
Total Personnel Expenses		190,933	198,931	177,144	198,469	196,055	(2,876)	-1.4%
Building Maintenance								
205-51431-200	Maintenance Agreements	584	750	597	750	1,850	1,100	146.7%
205-51610-310	Electric	11,313	12,000	9,814	12,000	12,000	-	0.0%
205-51610-320	Gas	1,035	1,000	729	1,000	1,200	200	20.0%
205-51610-330	Telephone	733	700	422	600	500	(200)	-28.6%
205-51610-340	Water/Sewer/Storm	1,282	1,500	1,138	1,500	1,545	45	3.0%
205-51610-350	Janitorial Services	7,039	9,650	4,958	8,000	15,000	5,350	55.4%
205-51930-200	Building/Liability Insurance	3,140	3,100	3,383	3,100	3,100	-	0.0%
205-52200-300	Repairs	3,102	4,000	3,191	6,000	4,200	200	5.0%
205-52201-300	Janitorial Supplies	440	600	553	600	600	-	0.0%
205-52202-300	Snow Plowing	500	500	-	500	500	-	0.0%
205-52203-300	Weeding/Flowers/Tree Trimming	645	800	1,043	1,100	1,200	400	50.0%
205-52204-300	Grass Mowing	648	650	1,301	1,301	650	-	0.0%
Total Building Maintenance Expenses		30,461	35,250	27,131	36,451	42,345	7,095	20.1%
Library Operations								
205-51430-300	Supplies	3,884	4,250	4,142	4,250	5,100	850	20.0%
205-52210-300	Books/Audio-Visual/Electronic Re.	15,378	21,000	13,772	21,000	30,500	9,500	45.2%
205-52211-300	Newspapers & Periodicals	3,463	3,600	3,580	3,600	3,400	(200)	-5.6%
205-52213-300	Programing/Marketing	(538)	900	850	850	900	-	0.0%
205-52214-300	Postage	633	875	610	650	750	(125)	-14.3%
205-52215-300	Dues & Mileage	630	545	395	500	790	245	45.0%

2020 Budget

Graham Public Library



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
205-52220-300	Technology Expense	9,040	11,705	10,952	11,000	11,200	(505)	-4.3%
205-52230-300	Automation Project	-	-	2,796	2,796	-	-	0.0%
Total Operations Expenses		32,491	42,875	37,096	44,646	52,640	9,765	22.8%
Miscellaneous								
205-51580-200	Audit Expense	1,000	1,000	1,000	1,000	1,000	-	0.0%
205-52225-200	Village Administration Expense	7,500	7,500	7,500	7,500	7,500	-	0.0%
205-52235-300	Petty Cash	300	600	300	300	300	(300)	-50.0%
205-57100-300	Capital Items	131	-	4,280	4,280	-	-	0.0%
Total Miscellaneous Expense		8,931	9,100	13,080	13,080	8,800	(300)	-3.3%
Total Expenses								
Total Expenses		262,816	286,156	254,451	292,646	299,840	13,684	4.8%
Net Income (Loss)								
Net Income (Loss)		33,583	-	(5,640)	(5,809)	-		

2020 Budget

Union Grove-Yorkville Fire Department



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
210-46300	Budget-Union Grove	90,000	128,410	166,873	166,873	128,916	506	0.4%
210-46301	Budget-Yorkville	200,834	200,834	156,416	200,834	200,328	(506)	-0.3%
210-46310	Runs-Billed	196,688	225,000	161,384	193,661	225,000	-	0.0%
210-46312	Runs-Vehicle Calls	32,873	20,000	1,525	1,830	20,000	-	0.0%
210-48100	Interest Earned-Money Market	86	-	108	130	-	-	0.0%
210-48101	Interest-Savings Account	38	-	53	64	-	-	0.0%
210-48102	Interest-State Investment Pool	5,496	1,000	6,164	7,397	1,000	-	0.0%
210-48103	Interest-Building Fund	74	-	69	83	-	-	0.0%
210-48110	Interest-Checking Account	96	50	165	198	50	-	0.0%
210-46320	FAP Funds	4,917	-	-	-	-	-	0.0%
210-48425	Miscellaneous	802	-	686	686	-	-	0.0%
Total Revenues		531,905	575,294	493,443	571,755	575,294	-	0.0%
EXPENSES								
Personnel								
210-52300-000	Salary-Chief	8,259	8,672	1,445	8,672	8,672	-	0.0%
210-52301-000	Salary-Asst. Chiefs	4,765	6,670	3,447	6,670	6,670	-	0.0%
210-52302-000	Salary-Captains	3,180	2,069	2,619	3,200	2,069	-	0.0%
210-52303-000	Salary - Lieutenants	2,669	2,802	1,051	2,802	2,802	-	0.0%
210-52304-000	Salary-Clerk	1,200	1,200	600	1,200	1,200	-	0.0%
210-52305-000	Salary-Janitor	3,579	3,579	3,281	3,579	3,579	-	0.0%
210-52306-000	On-Call Compensation	117,060	117,060	96,573	117,060	117,060	-	0.0%
210-52307-000	QA/QI Position	1,500	1,500	-	1,500	1,500	-	0.0%
210-21130-000	Daytime Coverage	-	-	-	-	31,000	31,000	100.0%
210-52308-000	Clerical/computer Employee	24,405	23,868	21,254	23,868	25,061	1,193	5.0%
210-54200-300	Awards/Recognition	2,908	4,800	2,773	4,800	4,800	-	0.0%
210-____-130	Social Security Expense	12,877	13,350	10,199	13,350	13,350	-	0.0%
210-51300-200	Attorney Fees	-	1,000	592	1,000	1,000	-	0.0%
210-51932-200	Insurance-Personnel	4,694	5,000	4,520	4,520	5,000	-	0.0%
210-51930-200	Insurance-Workers Comp.	3,837	6,700	-	6,700	6,700	-	0.0%
Total Personnel Expenses		190,933	198,270	148,353	198,921	230,463	32,193	16.2%

2020 Budget

Union Grove-Yorkville Fire Department



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
Training								
210-54210-300	Seminar Food & Lodging	617	3,000	273	1,500	3,000	-	0.0%
210-54211-300	Seminar-Food & Lodging-Fire	186	-	670	1,000	-	-	0.0%
210-54212-300	Seminar-Food & Lodging-Rescue	637	-	-	-	-	-	0.0%
210-54216-300	Convention-Chief	953	1,200	-	1,200	-	(1,200)	-100.0%
210-54213-300	Personnel Training	-	13,000	2,367	11,600	13,000	-	0.0%
210-54214-300	Personnel Training-Fire	1,625	-	1,003	1,003	-	-	0.0%
210-54215-300	Personnel Training-Rescue	3,458	-	490	490	-	-	0.0%
210-54217-300	Training Material	-	1,000	-	1,000	1,000	-	0.0%
210-54218-300	Training Material-Fire	370	-	-	-	-	-	0.0%
210-54219-300	Training Material-Rescue	-	-	-	-	-	-	0.0%
210-54201-300	Mileage Reimbursement	1,856	2,000	615	1,800	2,000	-	0.0%
210-54225-300	Uniforms/Clothing Replacement	287	2,200	2,046	2,200	2,200	-	0.0%
210-54226-300	Turn-out Gear	1,189	25,000	17,137	25,000	25,000	-	0.0%
210-54230-300	Shots	-	300	-	300	300	-	0.0%
210-54231-300	Physicals	578	3,000	417	3,000	3,000	-	0.0%
Total Training Expenses		11,756	50,700	25,019	50,093	49,500	(1,200)	-2.4%
Utilities								
210-51610-330	Telephone	2,964	5,000	2,128	5,000	5,000	-	0.0%
210-51610-320	Natural Gas	1,833	3,500	1,696	3,500	3,500	-	0.0%
210-51610-310	Electricity	5,964	6,000	4,587	6,000	6,000	-	0.0%
210-51610-340	Water	2,374	3,000	2,256	3,000	3,000	-	0.0%
Total Utilities Expenses		13,136	17,500	10,667	17,500	17,500	-	0.0%
Equipment								
210-54340-301	Gasoline & Diesel	7,050	6,000	6,202	7,000	6,000	-	0.0%
210-54235-300	Vehicle Maintenance	17,790	24,000	20,938	24,000	24,000	-	0.0%
210-54236-300	Vehicle Maintenance-Labor	2,435	1,000	-	1,000	1,000	-	0.0%
210-54237-300	Port. Equipment Maint.	105	12,000	2,048	7,500	12,000	-	0.0%
210-54238-300	Port. Equipment Maint.-Fire	6,599	-	4,389	4,389	-	-	0.0%
210-54239-300	Port. Equipment Maint.-Rescue	56	-	139	139	5,000	5,000	100.0%
210-54240-300	Radio Repair	4,709	3,000	3,695	4,500	3,000	-	0.0%
210-51931-200	Insurance-Apparatus	28,758	30,000	28,521	28,521	30,000	-	0.0%

2020 Budget

Union Grove-Yorkville Fire Department



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
Total Equipment Expense		67,501	76,000	65,933	77,049	81,000	5,000	6.6%
Supplies								
210-54245-300	Janitor	693	1,000	527	1,000	1,000	-	0.0%
210-54250-300	Oxygen	601	1,000	542	1,000	1,000	-	0.0%
210-54251-300	First Aid Supplies	10,102	9,000	6,506	9,000	9,000	-	0.0%
210-54252-300	First Aid Supplies - Drugs	1,145	-	1,043	1,043	-	-	0.0%
210-54253-300	Hazardous Material Supplies	971	1,000	-	1,000	1,000	-	0.0%
210-54254-300	Fire Small Equipment	-	4,000	3	3,000	4,000	-	0.0%
210-54255-300	Rescue Small Equipment	1,994	4,000	290	3,000	4,000	-	0.0%
Total Supplies Expense		15,506	20,000	8,912	19,043	20,000	-	0.0%
Building Maintenance								
210-54260-300	Building Maintenance	4,503	5,750	3,920	5,750	5,750	-	0.0%
Total Building Maintenance Expense		4,503	5,750	3,920	5,750	5,750	-	0.0%
Miscellaneous								
210-54261-300	Dues	1,948	2,000	1,659	2,000	2,000	-	0.0%
210-54265-300	Fire Prevention	1,413	2,500	1,488	2,000	2,500	-	0.0%
210-54266-300	EMS Week	853	1,000	494	1,000	1,000	-	0.0%
210-51430-300	Office Supplies	6,880	8,000	8,397	9,000	8,000	-	0.0%
210-54270-300	Fire Investigation	98	300	-	300	300	-	0.0%
210-54275-300	Building Inspection	1,277	8,000	2,449	7,500	8,000	-	0.0%
210-51436-300	Miscellaneous/Subpoena	2,461	3,650	5,166	6,000	3,650	-	0.0%
210-52225-200	Administrative Expense	-	10,000	20,000	20,000	10,000	-	0.0%
210-51580-200	Audit Expense	3,300	3,200	3,400	3,400	3,200	-	0.0%
210-54280-200	Billing Services	26,553	31,000	-	31,000	31,000	-	0.0%
Total Miscellaneous Expense		44,781	69,650	43,054	82,200	69,650	-	0.0%
Capital Items & Debt Service								
210-57100-300	Capital Items	231,664	6,116	32,534	32,534	6,116	-	0.0%
210-57120-300	Capital Items-FAP	-	-	-	-	-	-	0.0%
210-58100-200	Debt Service-Principal	42,779	44,062	44,062	44,062	79,996	35,934	81.6%
210-58200-200	Debt Service-Interest	3,967	2,683	2,683	2,683	1,365	(1,318)	-49.1%

2020 Budget

Union Grove-Yorkville Fire Department



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
210-58510-200	Contingency Fund	-	10,000	-	-	10,000	-	0.0%
	Total Capital Items & Debt Service Expense	278,410	62,861	79,280	79,279	97,477	34,616	55.1%
	Total Expenses	626,526	500,731	385,138	529,835	571,340	70,609	14.1%
	Net Income (Loss)	(94,621)	74,563	108,305	41,920	3,954		

2020 Budget



Union Grove-Yorkville Fire Department - Aerial Ladder Truck

Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
215-46300	Due from Union Grove	3,988	3,988	2,991	3,988	3,988	-	0.0%
215-46301	Due from Yorkville	6,284	6,284	-	6,284	6,284	-	0.0%
215-46302	Due from Dover	4,427	4,427	-	4,427	4,427	-	0.0%
215-48110	Interest Income	111	-	178	195	-	-	0.0%
215-48450	Transfer from Investments	-	6,520	-	6,520	6,520	-	0.0%
215-48425	Miscellaneous Income	-	-	5,670	5,670			
Total Revenues		14,810	21,219	8,839	27,084	21,219	-	0.0%
EXPENSES								
215-51930-200	Insurance	1,261	2,700	-	2,700	2,700	-	0.0%
215-54235-300	Vehicle Maintenance	4,003	5,500	1,111	5,500	5,500	-	0.0%
215-54254-300	Small Equipment	-	-	2,940	2,940	-	-	0.0%
215-54340-301	Vehicle Fuel	518	750	-	750	750	-	0.0%
215-51436-300	Miscellaneous	-	750	-	750	750	-	0.0%
215-57100-200	Capital Items	-	6,519	-	6,519	6,519	-	0.0%
215-58510-200	Contingency Fund	-	5,000	-	5,000	5,000	-	0.0%
Total Expenses		5,782	21,219	4,051	24,159	21,219	-	0.0%
Net Income (Loss)		9,028	-	4,788	2,925	-		

2020 Budget

Impact Fee Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
220-44600-000	Fire & Rescue Fees Collected	122	-	-	9,187	4,717	4,717	100.0%
220-44601-000	Park Fees Collected	428	-	-	25,402	13,882	13,882	100.0%
220-44602-000	Library Fees Collected	160	-	-	9,517	5,201	5,201	100.0%
220-44603-000	Water Fees Collected	545	-	-	32,239	17,620	17,620	100.0%
220-48360-000	Interest Income - Fire & Rescue	78	-	77	100	125	125	100.0%
220-48361-000	Interest Income - Parks	136	-	136	140	175	175	100.0%
220-48362-000	Interest Income - Library	68	-	67	80	100	100	100.0%
220-48363-000	Interest Income - Water	470	-	464	500	625	625	100.0%
Total Revenues		2,007	-	744	77,165	42,445	42,445	100.0%
EXPENDITURES								
220-59200-000	Transfer Out - Fire & Rescue	-	-	-	-	-	-	0.0%
220-59201-000	Transfer Out - Parks	-	-	-	-	32,000	32,000	100.0%
220-59202-000	Transfer Out - Library	-	-	-	-	-	-	0.0%
220-59203-000	Transfer Out - Water	-	-	-	-	-	-	0.0%
Total Expenses		-	-	-	-	32,000	32,000	0.0%
Net Income (Loss)		2,007	-	744	77,165	10,445		

2020 Budget

Revolving Loan Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
225-48110-000	Interest on Investments	362	300	518	600	600	300	100.0%
225-48120-000	Interest Income from Loans	1,317	-	-	1,500	1,500	1,500	100.0%
225-48134-000	Loan Receipts	7,092	7,692	4,905	8,409	8,409	717	9.3%
Total Revenues		8,771	7,992	5,423	10,509	10,509	2,517	31.5%
EXPENDITURES								
225-51300-200	Legal Fees	-	-	288	750	-	-	0.0%
225-52711-300	Administrative Expense	1,718	1,538	1,261	1,718	1,718	180	11.7%
Total Expenses		1,718	1,538	1,549	2,468	1,718	180	11.7%
Net Income (Loss)								
		7,053	6,454	3,874	8,041	8,791		

2020 Budget

Community Development Authority



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
230-48110-000	Interest Income	1,746	350	1,688	1,850	1,600	1,250	357.1%
Total Revenues		1,746	350	1,688	1,850	1,600	1,250	357.1%
EXPENDITURES								
230-51580-200	Audit Fees	2,000	2,000	2,000	2,000	1,000	(1,000)	0.0%
230-52710-200	RCEDC Contract	30,000	12,000	12,000	12,000	-	(12,000)	-100.0%
230-52720-300	Façade Grants	500	-	-	-	15,000	15,000	100.0%
230-52721-300	Rent Assistance	3,700	12,000	4,700	4,700	-	(12,000)	-100.0%
230-52711-300	Administrative Expense	208	2,500	-	-	2,500	-	0.0%
Total Expenses		36,408	28,500	18,700	18,700	18,500	(10,000)	-35.1%
Net Income (Loss)		(34,662)	(28,150)	(17,012)	(16,850)	(16,900)		



Debt Service Fund

2020 Budget

Debt Service Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
300-41110-000	Tax Levy	481,501	489,514	489,503	489,514	497,372	7,858	1.6%
300-49900-000	Transfer from General Fund	86,959	-	-	-	-	-	0.0%
Total Revenues		568,460	489,514	489,503	489,514	497,372	7,858	1.6%
EXPENDITURES								
300-58100-200	Debt Service-Principal	387,933	408,086	-	408,086	427,188	19,102	4.7%
300-58200-200	Debt Service-Interest	92,669	81,428	27,884	81,428	69,784	(11,644)	-14.3%
300-58200-210	Paying Agent Fee	350	-	400	400	400	400	100.0%
Total Expenses		480,952	489,514	28,284	489,914	497,372	7,858	1.6%
Net Income (Loss)		87,508	-	461,220	(400)	0		



Capital Projects Funds

2020 Budget

Capital Improvement Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
400-41110-000	Property Taxes-Capital Items	51,321	9,867	6,907	9,867	54,884	45,017	456.2%
400-43500-000	Disaster Relief Funds	37,812	-	-	-	-	-	0.0%
400-48700-000	CIF Other Grants	-	-	-	100,000	-	-	0.0%
400-48710-000	Auction - Major Equip	18,587	-	5,500	10,000	15,000	15,000	0.0%
400-48720-000	Rental Income	26,273	-	20,465	26,273	26,273	26,273	100.0%
400-48726-000	Transfer from General Fund	78,217	-	-	-	-	-	0.0%
400-48728-000	Transfer from Accrued Capital	14,864	230,633	-	141,006	410,693	180,060	78.1%
400-48700-000	LRIP from State	-	-	-	18,439	-	-	0.0%
Total Revenues		227,074	240,500	32,872	305,585	506,850	266,350	110.7%
EXPENDITURES								
400-57140-302	Major Equipment	54,306	218,000	70,718	218,000	50,000	(168,000)	-77.1%
400-57140-303	Facilities Improvement	6,664	-	-	-	-	-	0.0%
400-57140-304	Computers	17,455	-	3,436	5,624	17,350	17,350	100.0%
400-57140-305	Planning	32,416	-	-	-	-	-	0.0%
400-57140-306	Voting Equipment	3,333	-	-	-	-	-	0.0%
400-57140-308	Street Improvements	-	-	68,517	74,961	335,000	335,000	100.0%
400-57140-310	Sealcoating	25,358	20,000	-	-	-	(20,000)	-100.0%
400-57140-315	Park Improvements	-	-	-	5,000	102,500	102,500	100.0%
400-57140-316	DPW Garage	7,325	-	-	-	-	-	0.0%
400-51580-200	Audit Fees	2,000	2,000	-	2,000	2,000	-	0.0%
Total Expenses		148,857	240,000	142,672	305,585	506,850	266,850	111.2%
Net Income (Loss)		78,217	500	(109,800)	0	-		

2020 Budget

TID #3 Capital Project Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
403-41120-000	Tax Increment	355,913	388,768	-	397,434	408,919	20,151	5.2%
403-43535-000	Computer Aid	1,776	-	1,819	1,819	1,819	1,819	100.0%
403-48110-000	Interest Income	3,409	995	3,295	3,550	3,000	2,005	201.5%
Total Revenues		361,098	389,763	5,114	402,803	413,738	23,975	6.2%
EXPENDITURES								
403-51400-300	Financial Advisor Fee	-	-	3,000	3,000	1,500	1,500	100.0%
403-54401-200	DOR Fee	150	150	-	150	150	-	0.0%
403-51580-200	Audit Fee	866	2,500	1,042	1,042	1,250	(1,250)	-50.0%
403-51595-200	Engineering Fee	116	-	-	-	-	-	0.0%
403-51581-300	Administrative Fee	710	10,000	7,500	7,500	7,500	(2,500)	-25.0%
403-51582-200	RCEDC Contract	-	10,000	2,500	10,000	8,250	(1,750)	-17.5%
403-54405-200	Payment for Development Agreement	42,620	45,000	78,709	78,709	113,657	68,657	152.6%
403-58100-200	Debt Service-Principal	125,000	135,000	-	135,000	140,000	5,000	3.7%
403-58200-200	Debt Service - Interest	11,500	9,000	-	9,000	6,300	(2,700)	-30.0%
Total Expenses		180,962	211,650	92,751	244,401	278,607	66,957	31.6%
Net Income (Loss)		180,136	178,113	(87,636)	158,402	135,131		

2020 Budget

TID #4 Capital Project Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
404-41120-000	Tax Increment	139,992	170,021	-	170,021	68,016	(102,005)	-60.0%
404-43535-000	Computer Aid	5,566	-	5,701	5,701	5,701	5,701	100.0%
404-43555-000	Personal Property Aid	-	-	1,190	1,190	-	-	100.0%
404-42110-000	Special Assessment - Sewer	2,535	-	-	-	-	-	0.0%
404-42115-000	Special Assessment - Water	10,470	-	-	-	-	-	0.0%
404-48110-000	Interest Income	34,874	6,500	26,486	30,000	30,000	23,500	361.5%
Total Revenues		193,437	176,521	33,377	206,912	103,717	(72,804)	-41.2%
EXPENDITURES								
404-51300-200	Attorney Fees	1,429	-	9,367	12,000	10,000	10,000	100.0%
404-51400-300	Administrative Expense	-	-	10,500	10,500	7,500	7,500	100.0%
404-51580-200	Audit Fee	721	2,000	1,042	1,042	1,250	(750)	-37.5%
404-51582-200	RCEDC Contract	-	20,000	4,000	20,000	8,250	(11,750)	-58.8%
404-51595-200	General Engineering	3,402	-	1,360	1,360	2,000	2,000	100.0%
404-54401-200	DOR Fee	150	150	-	150	150	-	0.0%
404-54405-200	Payment for Development Agreement	16,610	17,000	15,904	15,904	18,909	1,909	11.2%
404-58100-200	Debt Service - Principal	-	175,000	-	175,000	200,000	25,000	14.3%
404-58200-200	Debt Service - Interest	-	-	-	69,615	66,115	66,115	100.0%
404-59100-300	Capital Expenditures	82,617	-	-	-	-	-	0.0%
Total Expenses		104,929	214,150	42,173	305,571	314,174	100,024	46.7%
Net Income (Loss)		88,509	(37,629)	(8,795)	(98,659)	(210,457)		

2020 Budget

TID #5 Capital Project Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
405-41120-000	Tax Increment	-	-	-	948	68,508	68,508	100.0%
405-44520-000	Sale of Property	1,197,566	-	-	-	-	-	0.0%
405-48110-000	Interest Income	-	-	-	15,840	32,400	32,400	100.0%
405-48425-000	Miscellaneous	-	-	18,571	18,571	-	-	0.0%
Total Revenues		1,197,566	-	18,571	35,359	100,908	100,908	100.0%
EXPENDITURES								
405-51200-200	Financial Advisor	13,031	-	4,475	4,475	1,500	1,500	100.0%
405-51300-200	Attorney Fees	52,829	-	6,538	8,500	500	500	100.0%
405-51400-300	Administrative Expense	64,880	5,000	16,500	16,500	5,000	-	0.0%
405-51580-200	Audit Fee	629	2,000	932	2,000	1,250	(750)	-37.5%
405-51585-200	RCEDC Contract	-	10,000	-	10,000	8,250	(1,750)	-17.5%
405-51595-200	General Engineering	66,201	-	91,013	91,013	-	-	0.0%
405-52715-300	Land Acquisition	1,438,086	-	-	-	-	-	0.0%
405-52716-300	Land Remediation	43,432	-	50,835	57,166	-	-	0.0%
405-53400-000	Street Infrastructure	-	-	631,767	912,500	-	-	0.0%
405-54401-200	DOR Fee	150	150	-	150	150	-	0.0%
405-54405-200	Payment for Development Agreement	200,000	-	386,666	773,332	386,668	386,668	0.0%
405-58100-200	Debt Service - Principal	-	-	-	-	416,379	416,379	100.0%
405-58200-200	Debt Service - Interest	-	-	-	15,840	31,259	31,259	100.0%
405-58200-210	Paying Agent Fee	-	-	-	400	400	400	100.0%
Total Expenses		1,879,238	17,150	1,188,725	1,891,876	851,356	834,206	4864.2%
Net Income (Loss)		(681,672)	(17,150)	(1,170,154)	(1,856,517)	(750,448)		

2020 Budget

TID #6 Capital Project Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
406-48110-000	Interest Income	-	-	-	-	77,200	77,200	100.0%
Total Revenues		-	-	-	-	77,200	77,200	100.0%
EXPENDITURES								
406-51200-200	Financial Advisor	-	-	-	-	1,500	1,500	100.0%
406-51300-200	Attorney Fees	-	-	9,476	10,500	2,500	2,500	100.0%
406-51400-300	Administrative Expense	-	-	-	-	7,500	7,500	100.0%
406-51580-200	Audit Fee	-	-	-	-	1,250	1,250	100.0%
406-51582-200	RCEDC Contract	-	-	-	-	8,250	8,250	100.0%
406-51595-200	General Engineering	-	-	77,307	85,000	90,000	90,000	100.0%
406-53400-000	Street Infrastructure	-	-	-	-	1,034,000	1,034,000	100.0%
406-54401-200	DOR Fee	-	-	-	-	150	150	100.0%
406-54402-200	TID Formation	-	-	5,515	5,515	-	-	0.0%
Total Expenses		-	-	92,298	101,015	1,145,150	1,145,150	100.0%
Net Income (Loss)		-	-	(92,298)	(101,015)	(1,067,950)		



Enterprise Funds

2020 Budget

Water Utility Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
600-46400-000	Unmetered Sales	-	1,000	121	500	200	(800)	-80.0%
600-46410-000	Metered Sales-Residential	405,449	407,000	300,720	407,000	419,210	12,210	3.0%
600-46411-000	Metered Sales-Commercial	103,725	100,000	77,311	100,000	103,000	3,000	3.0%
600-46412-000	Metered Sales-Industrial	55,976	56,000	37,243	56,000	57,680	1,680	3.0%
600-46413-000	Metered Sales-Public	25,361	30,000	19,605	30,000	30,900	900	3.0%
600-46414-000	Metered Sales - Multi Family	73,071	70,000	49,963	70,000	72,100	2,100	3.0%
600-46420-000	Private Fire Protection	9,319	12,100	9,539	12,100	12,100	-	0.0%
600-46425-000	Public Fire Protection	314,599	316,906	316,906	316,906	316,906	-	0.0%
600-46430-000	Public Fire Protect.-Suburban	-	450	-	450	450	-	0.0%
600-46435-000	Penalties	1,281	1,300	973	1,300	1,300	-	0.0%
600-46436-000	Bank Fees	75	-	(13)	25	-	-	0.0%
600-46440-000	Utility Plant Leased	17,269	-	-	17,269	17,269	17,269	100.0%
600-46445-000	Meter Reading-From Sewer	1,720	19,000	-	1,720	1,720	(17,280)	-90.9%
600-46446-000	Miscellaneous	-	-	730	900	500	500	100.0%
600-46447-000	Reconnection Fees	865	400	105	250	400	-	0.0%
600-48110-000	Interest Income	32,715	20,000	29,822	35,786	31,000	11,000	55.0%
600-48111-000	Materials Sold	441	-	305	350	300	300	100.0%
600-48450-000	From Reserves	-	22,000	-	168,907	180,032	158,032	718.3%
Total Revenues		1,041,867	1,056,156	843,330	1,219,463	1,245,067	188,911	17.9%

2020 Budget

Water Utility Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
EXPENDITURES								
Labor & Related Expenses								
600-51432-300	Health & Safety	-	5,229	299	1,500	3,000	(2,229)	-42.6%
600-51433-300	Training	-	3,000	292	1,200	3,500	500	16.7%
600-51435-300	Education Fund <i>(Discontinue account)</i>	645	2,578	1,206	2,100	-	(2,578)	-100.0%
600-51931-200	Workers Comp. Insurance	3,187	2,845	3,305	3,305	3,966	1,121	39.4%
600-53108-110	Other Labor Expenses	-	1,208	-	-	-	(1,208)	-100.0%
600-53100-110	Supervision - Director	12,172	19,375	15,577	19,375	19,763	388	2.0%
600-53105-110	Administrator Salary	12,750	13,004	9,317	11,920	13,005	1	0.0%
600-53106-110	Clerk Wages	-	10,032	8,147	9,777	10,242	210	2.1%
600-53109-110	Sampling & Testing Labor	-	16,110	-	-	-	(16,110)	-100.0%
600-53110-110	Operation Labor	20,051	22,339	17,987	21,585	51,485	29,146	130.5%
600-53110-120	Operation Labor Overtime	10,144	10,301	1,436	1,723	10,123	(178)	-1.7%
600-53111-110	Pumping Labor	31,408	10,525	10,813	12,976	10,769	244	2.3%
600-53111-120	Pumping Labor Overtime	-	-	405	486	-	-	0.0%
600-53112-110	Pumping Maint. Labor	2,793	752	-	-	1,292	540	71.8%
600-53112-120	Pumping Maint. Overtime	-	-	-	-	-	-	0.0%
600-53115-110	Distribution Labor	8,285	8,055	6,980	8,377	8,185	130	1.6%
600-53115-120	Distribution Labor Overtime	-	-	331	398	-	-	0.0%
600-53116-110	Maint. of Mains-Labor	6,924	20,191	17,660	21,192	20,246	55	0.3%
600-53116-120	Main. of Mains-Labor Overtime	-	-	810	972	-	-	0.0%
600-53117-110	Maint. of Services-Labor	7,045	537	10,371	12,445	1,292	755	140.7%
600-53117-120	Maint. of Services-Labor Overtime	-	-	-	-	-	-	0.0%
600-53118-110	Maint. of Meters-Labor	10,243	20,190	18,095	21,714	12,923	(7,267)	-36.0%
600-53118-120	Maint. of Meters-Labor Overtime	-	-	810	972	-	-	0.0%
600-53119-110	Maint. of Hydrants-Labor	2,827	5,692	5,453	6,544	6,031	339	6.0%
600-53119-120	Maint. of Hydrants-Labor Overtime	-	-	221	265	-	-	0.0%
600-53120-110	Customer Labor	9,353	6,874	5,514	6,617	6,892	18	3.0%
600-53120-120	Customer Labor Overtime	-	-	258	309	-	-	0.0%

2020 Budget

Water Utility Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
600-____-130	Social Security Expense	9,204	13,007	9,685	12,060	13,177	170	1.3%
600-____-132	Health Insurance	22,695	57,822	38,348	57,522	61,573	3,751	6.5%
600-____-131	Benefits & Pension	22,403	11,137	8,616	10,405	11,627	490	4.4%
600-____-134	Life Insurance	-	263	52	69	329	66	24.9%
Total Labor & Related Expenses		192,127	261,066	191,992	245,809	269,419	8,353	3.2%
Utilities								
600-53110-310	Electric	57,896	58,000	42,181	58,000	58,000	-	0.0%
600-53110-320	Natural Gas	2,145	2,100	2,820	3,500	3,000	900	42.9%
600-53110-330	Telephone	301	1,725	320	500	500	(1,225)	-71.0%
600-53110-340	Water/Sewer/Storm	284	230	170	300	325	95	41.3%
Total Utilities Expenses		60,626	62,055	45,492	62,300	61,825	(230)	-0.4%
Maintenance								
600-51430-300	Supplies & Expense	3,982	5,000	6,487	7,000	2,500	(2,500)	-50.0%
600-53340-301	Vehicle Fuel	3,058	5,000	4,354	5,225	4,100	(900)	-18.0%
600-53340-302	Vehicle Maintenance	1,007	1,000	1,140	1,500	2,500	1,500	150.0%
600-53340-303	Equipment Repair	1,119	3,500	5,962	6,500	3,500	-	0.0%
600-53401-300	Softening Plant <i>(Discontinue account)</i>	-	-	201	302	-	-	100.0%
600-53402-300	Distribution Supplies <i>(Discontinue account)</i>	-	-	109	163	-	-	100.0%
600-53403-300	SCADA System Support	-	10,500	-	5,000	8,000	(2,500)	-23.8%
600-53404-300	Maint-Water Source Plant <i>(Discontinue account)</i>	338	1,500	158	300	-	(1,500)	-100.0%
600-53405-300	Treatment Maintenance	7,377	1,000	5,630	6,000	15,000	14,000	1400.0%
600-53406-300	Maintenance of Pumping Plant	21,288	1,000	7,121	8,000	7,500	6,500	650.0%
600-53407-300	Maintenance of Reservoir	-	6,000	-	3,000	5,000	(1,000)	-16.7%
600-53408-300	Maintenance of Mains	11,785	4,000	56,018	60,000	20,000	16,000	400.0%
600-53409-300	Maintenance of Services	2,909	1,000	-	500	1,000	-	0.0%
600-53410-300	Maintenance of Meters	3,946	4,500	7,103	7,500	5,000	500	11.1%
600-53411-300	Maintenance of Hydrants	792	3,500	968	1,453	3,500	-	0.0%

2020 Budget

Water Utility Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
Total Maintenance Expenses		57,599	47,500	95,251	112,442	77,600	30,100	63.4%
Other Operating Expenses								
600-51431-300	Tests	4,824	8,500	5,642	6,000	8,000	(500)	-5.9%
600-51930-200	Property Insurance	8,484	8,860	8,945	8,945	8,945	85	1.0%
600-53400-300	Treatment Chemicals	49,125	37,000	44,517	50,000	50,000	13,000	35.1%
600-53402-300	Distribution Supplies <i>(Discontinue account)</i>	-	-	109	150	-	-	100.0%
600-53500-200	PSC Assessment	1,137	3,500	971	1,500	1,500	(2,000)	-57.1%
600-53520-200	Property Tax	198,825	204,000	203,309	203,309	203,309	(691)	-0.3%
Total Other Operating Expenses		262,395	261,860	263,492	269,904	271,754	9,894	3.8%
Shared Office Expenses								
600-53412-300	Office Labor	7,000	-	-	-	-	-	0.0%
600-53413-300	Office Expense	2,500	3,000	3,000	3,000	3,000	-	0.0%
600-53414-300	Office Rent	4,500	1,000	1,000	1,000	1,000	-	0.0%
600-53415-300	Office Supplies	1,549	1,000	1,245	1,245	1,000	-	0.0%
Total Shared Office Expenses		15,549	5,000	5,245	5,245	5,000	-	0.0%
Professional Expenses								
600-51300-200	Attorney Fees	-	1,000	32	400	1,000	-	0.0%
600-51430-310	Service Contracts	2,296	-	7,457	8,200	4,000	4,000	100.0%
600-51580-200	Audit	6,402	18,000	18,000	18,000	6,667	(11,333)	-63.0%
600-51595-200	Engineering Fees	-	1,000	-	750	1,000	-	0.0%
Total Professional Expenses		8,698	20,000	25,489	27,350	12,667	(7,333)	-36.7%
Miscellaneous Expenses								
600-51436-300	Miscellaneous	1,168	-	138	250	500	500	100.0%
600-53420-300	Replacement Fund	-	13,350	13,376	13,376	13,350	-	0.0%
600-57100-300	Capital Items	84,287	16,500	73,600	73,600	145,900	129,400	784.2%

2020 Budget



Water Utility Fund

Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
600-58100-200	Debt Service-Principal	276,250	284,594	284,594	284,594	288,020	3,426	1.2%
600-58200-200	Debt Service-Interest Expense	111,337	105,314	124,593	124,593	99,032	(6,282)	-6.0%
Total Miscellaneous Expenses		473,042	419,758	496,302	496,413	546,802	127,044	30.3%
Total Expenses		1,070,036	1,077,239	1,123,263	1,219,463	1,245,067	167,828	15.6%
Net Income (Loss)		(28,169)	(21,083)	(279,933)	0	(0)		

2020 Budget



Wastewater Utility Fund

Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
Sewer Service Charges								
605-46410-000	Sewer Charge-Residential	479,936	500,000	348,539	500,000	500,000	-	0.0%
605-46411-000	Sewer Charge-Commercial	291,217	275,000	212,220	275,000	275,000	-	0.0%
605-46412-000	Sewer Charge-Industrial	24,718	20,000	21,229	24,000	24,000	4,000	20.0%
605-46413-000	Sewer Charge-Public	18,850	20,000	13,397	20,000	20,000	-	0.0%
605-46415-000	Sewer Charge-SWC	664,893	562,000	289,968	562,000	562,000	-	0.0%
Total Sewer Charges Revenues		1,479,615	1,377,000	885,354	1,381,000	1,381,000	4,000	0.3%
Other Revenues								
605-46435-000	Late Charge	1,601	1,700	1,214	1,500	1,600	(100)	-5.9%
605-46450-000	Misc. Operating Revenue	25,351	25,000	781	1,200	2,000	(23,000)	-92.0%
605-46455-000	Misc. Non-Operating Revenue	65,060	5,000	-	420,000	205,000	200,000	4000.0%
605-48110-000	Interest Income	22,262	15,000	20,328	22,000	22,000	7,000	46.7%
Total Other Revenues		114,273	46,700	22,323	444,700	230,600	183,900	393.8%
Total Revenues		1,593,888	1,423,700	907,677	1,825,700	1,611,600	187,900	13.2%

2020 Budget



Wastewater Utility Fund

Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
EXPENDITURES								
Labor & Related Expenses								
605-51435-300	Training	2,180	2,616	542	2,500	3,500	884	33.8%
605-51935-200	Workers Comp. Insurance	3,773	3,425	3,579	3,579	4,295	870	25.4%
605-53100-110	Supervision-Director	12,172	19,375	15,577	19,375	19,763	388	2.0%
605-53105-110	Administrator - Salary	12,750	13,004	9,317	13,004	13,005	1	0.0%
605-53106-110	Clerk Wages	-	10,052	8,147	10,052	10,242	190	1.9%
605-53210-110	Labor	112,853	114,150	93,200	111,839	123,787	9,637	8.4%
605-53210-120	Overtime	10,035	11,106	8,062	9,674	10,439	(667)	-6.0%
605-_____-130	Social Security Expense	11,047	13,202	9,828	12,542	13,559	357	2.7%
605-_____-132	Health Insurance	45,389	57,942	47,980	57,576	61,573	3,631	6.3%
605-_____-134	Life Insurance	-	-	50	150	377	377	100.0%
605-_____-131	Pension Contribution	21,620	11,304	8,776	10,182	11,259	(45)	-0.4%
605-53210-201	Health & Safety	-	5,262	717	2,500	3,000	(2,262)	-43.0%
Total Labor & Related Expenses		231,819	261,438	205,777	252,974	274,798	13,360	5.1%
Maintenance								
605-51430-300	Operating Supplies	5,489	-	4,918	5,901	5,000	5,000	100.0%
605-51440-300	Televising	-	10,000	-	7,500	10,000	-	0.0%
605-53340-302	Vehicle Maintenance	856	6,600	77	2,500	5,000	(1,600)	-24.2%
605-53602-300	Building Maintenance	217	9,000	1,173	5,000	9,000	-	0.0%
605-53603-300	Treatment Plant Maintenance	47,361	31,500	13,280	31,500	42,000	10,500	33.3%
605-53606-300	Sewer System	3,429	6,500	475	6,500	5,000	(1,500)	-23.1%
605-53604-300	Sludge Disposal	47,765	50,000	40,690	52,000	62,000	12,000	24.0%
605-53605-300	Lift Station and Wet Well Cleaning	-	4,500	-	4,500	4,000	(500)	-11.1%
605-53600-300	SCADA System Support	275	5,500	275	3,000	5,000	(500)	-9.1%
605-53607-300	Meter Testing	22,207	3,000	-	3,000	3,000	-	0.0%
Total Maintenance Expenses		127,599	126,600	60,888	121,401	150,000	23,400	18.5%

2020 Budget



Wastewater Utility Fund

Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
Other Operating Expenses								
605-51431-300	Influent/Effluent Testing	9,728	12,000	3,934	10,000	12,000	-	0.0%
605-51610-340	Water, Sewer, Storm	21,616	23,300	13,911	23,300	24,000	700	3.0%
605-51930-200	Property Insurance	15,199	16,050	16,165	16,165	16,165	115	0.7%
605-53110-310	Electric	112,855	114,000	94,507	116,000	115,000	1,000	0.9%
605-53110-320	Natural Gas	2,710	14,000	1,759	3,000	4,000	(10,000)	-71.4%
605-53110-330	Telephone and Internet	988	2,500	982	1,178	1,500	(1,000)	-40.0%
605-53340-300	Equipment	5,328	5,000	18,316	20,000	10,000	5,000	100.0%
605-53340-301	Vehicle Fuel	1,842	5,000	3,037	3,645	3,000	(2,000)	-40.0%
605-53340-304	Training (Discontinue Account)	-	3,000	56	1,000	-	(3,000)	-100.0%
605-53400-300	Chemicals	12,977	22,000	18,827	22,000	25,000	3,000	13.6%
605-53601-300	Laboratory Supplies and Maintenance	6,560	2,500	8,111	9,500	8,000	5,500	220.0%
605-53608-200	DNR Fees	7,905	11,500	7,147	11,500	45,000	33,500	291.3%
605-53608-300	Other General Expense	-	-	331	250	250	250	100.0%
605-53609-200	Hazardous Material Reporting	-	-	205	205	250	250	100.0%
Total Other Operating Expenses		197,710	230,850	187,287	237,743	264,165	33,315	14.4%
Shared Office Expenses								
605-53412-300	Office Labor	7,000	-	-	-	-	-	0.0%
605-53413-300	Office Expense	2,500	3,000	3,000	3,000	3,000	-	0.0%
605-53414-300	Office Rent	4,500	1,000	1,000	1,000	1,000	-	0.0%
605-53415-300	Office Supplies	1,500	1,000	1,188	1,000	1,000	-	0.0%
Total Shared Office Expenses		15,500	5,000	5,188	5,000	5,000	-	0.0%
Professional Expenses								
605-51300-200	Attorney Fees	-	1,000	-	500	1,000	-	0.0%
605-51430-310	Service Contracts	16,855	-	9,633	11,560	17,000	17,000	100.0%
605-51430-320	Drainage District Contract	-	10,000	10,000	10,000	10,000	-	0.0%
605-51580-200	Audit	6,402	11,000	11,000	11,000	6,667	(4,333)	-39.4%

2020 Budget



Wastewater Utility Fund

Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
605-51595-200	Engineering	39,994	7,000	-	3,000	3,000	(4,000)	-57.1%
	Total Professional Expenses	63,251	29,000	30,633	36,060	37,667	8,667	29.9%
Miscellaneous Expenses								
605-51436-300	Miscellaneous	10,025	-	144	250	500	500	100.0%
605-53420-300	Replacement Fund	79,614	102,904	31,721	102,904	102,904	-	0.0%
605-57100-300	Capital Items	26,490	93,500	-	93,500	242,500	149,000	159.4%
605-58100-000	Debt Service-Principal	473,233	482,038	404,640	484,640	506,379	24,341	5.0%
605-58200-200	Debt Service-Interest	103,761	92,346	24,519	92,623	91,023	(1,323)	-1.4%
	Total Miscellaneous Expenses	683,098	770,788	460,880	773,667	942,806	172,018	22.3%
	Total Expenses	1,318,977	1,423,676	950,652	1,426,845	1,674,436	250,760	17.6%
	Net Income (Loss)	274,910	24	(42,975)	398,855	(62,836)		

2020 Budget

Storm Water Utility Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
REVENUES								
610-46435-000	Penalties	452	500	379	500	500	-	0.0%
610-46446-000	Miscellaneous Income	-	-	3,024	3,024	-	-	0.0%
610-46470-000	ERU Revenues	251,370	251,000	189,213	251,000	254,765	3,765	1.5%
610-48110-000	Interest Income	6,216	5,000	6,008	7,000	7,000	2,000	40.0%
Total Revenues		258,038	256,500	198,624	261,524	262,265	5,765	2.2%
EXPENDITURES								
Labor & Related Expenses								
610-51430-340	Health & Safety	-	3,032	370	2,000	1,500	(1,532)	-50.5%
610-51435-300	Training	-	206	-	206	1,000	794	385.4%
610-51931-200	Workers Comp Insurance	1,348	1,033	1,387	1,387	1,664	631	61.1%
610-53100-110	Supervision-Director	12,172	19,375	15,577	19,375	19,763	388	2.0%
610-53100-120	Clerk Wages	-	9,984	-	-	-	(9,984)	-100.0%
610-53105-110	Administrator Salary	12,750	13,004	9,317	13,004	13,005	1	0.0%
610-53106-110	Utility Clerk Wages	-	-	8,198	9,984	10,242	10,242	100.0%
610-53210-110	Stormwater Maintenance Labor	-	-	-	-	58,765	58,765	100.0%
610-53210-120	Stormwater Maintenance Labor Overtime	-	-	-	-	1,578	1,578	100.0%
610-53214-110	Storm Sewer Cleaning-Labor	-	5,160	4,515	5,418	-	(5,160)	-100.0%
610-53214-120	Storm Sewer Cleaning-Labor Overtime	-	-	168	201	-	-	0.0%
610-53215-110	Leaf Pickup-Labor	7,974	9,495	8,476	10,171	-	(9,495)	-100.0%
610-53215-120	Leaf Pickup-Labor Overtime	-	-	251	302	-	-	0.0%
610-53216-110	Street Sweeping-Labor	7,456	7,740	4,540	5,448	-	(7,740)	-100.0%
610-53216-120	Street Sweeping-Labor Overtime	-	-	168	201	-	-	0.0%
610-53217-110	Equipment Repair-Labor	1,587	619	1,453	1,743	-	(619)	-100.0%
610-53217-120	Equipment Repair-Labor Overtime	-	-	-	-	-	-	0.0%
610-53218-110	Curb & Gutter Maint-Labor	458	2,064	-	-	-	(2,064)	-100.0%
610-53218-120	Curb & Gutter Maint-Labor Overtime	-	-	-	-	-	-	0.0%
610-53219-110	Investigation-Labor	3,934	1,032	-	-	-	(1,032)	-100.0%

2020 Budget

Storm Water Utility Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
610-53219-120	Investigation-Labor Overtime	-	-	-	-	-	-	0.0%
610-53220-110	Maint of Catch Basins-Labor	5,939	9,288	7,783	9,339	-	(9,288)	-100.0%
610-53220-120	Maint of Catch Basins-Labor Overtime	-	-	251	302	-	-	0.0%
610-53221-110	Repair-Labor	7,062	6,294	4,641	5,569	-	(6,294)	-100.0%
610-53221-120	Repair-Labor Overtime	-	-	168	201	-	-	0.0%
610-____-130	Social Security Expense	4,403	6,291	4,670	6,216	7,906	1,615	25.7%
610-____-131	Pension	1,380	4,300	3,983	5,363	6,976	2,676	62.2%
610-____-132	Health Insurance	-	21,541	15,714	18,857	33,689	12,148	56.4%
610-____-134	Life Insurance	-	-	28	50	299	299	100.0%
Total Labor & Related Expenses		66,462	120,458	91,658	115,338	156,387	35,929	29.8%
Maintenance								
610-53110-310	Electric	1,500	1,000	1,000	1,000	1,000	-	0.0%
610-53340-300	Miscellaneous Supplies and Equipment	1,000	-	963	1,300	1,000	1,000	100.0%
610-53340-301	Vehicle Fuel	3,638	7,000	-	3,500	3,500	(3,500)	-50.0%
610-53340-302	Vehicle Maintenance	-	1,250	-	600	1,000	(250)	-20.0%
610-53340-303	Equipment Repair	6,888	9,250	1,571	5,000	7,500	(1,750)	-18.9%
610-53800-300	Maintenance of Catch Basins	2,258	6,000	39	1,500	10,000	4,000	66.7%
610-53805-300	Maintenance of Storm Sewer	3,193	-	5,761	6,913	5,000	5,000	100.0%
610-53810-300	Curb & Gutter Maintenance	127	4,000	182	2,000	3,000	(1,000)	-25.0%
610-53815-300	Basin Maintenance	-	1,500	-	750	750	(750)	-50.0%
610-53825-300	Street Sweepings to Landfill	552	2,500	143	3,000	5,000	2,500	100.0%
610-53830-300	Investigation	-	-	-	-	-	-	0.0%
610-53835-300	Culvert & Ditch Repairs	68	-	1,873	19	5,000	5,000	100.0%
Total Maintenance Expenses		19,224	32,500	11,533	25,582	42,750	10,250	31.5%
Shared Office Expenses								
610-51430-300	Office Supplies	2	-	24	-	-	-	0.0%
610-53413-300	Office Labor	7,000	-	-	-	-	-	0.0%

2020 Budget

Storm Water Utility Fund



Account Number	Account Name	2018 Audit	2019 Budget	2019 YTD 10/31	2019 Projected	2020 Budget	\$ Chg '19 Budg. to '20 Budg.	% Chg '19 Budg. to '20 Budg.
610-53414-300	Office Rent	4,500	3,000	3,000	3,000	3,000	-	0.0%
610-53415-300	Office Expense	2,500	1,000	1,000	1,000	1,000	-	0.0%
Total Shared Office Expenses		14,002	4,000	4,024	4,000	4,000	-	0.0%
Professional Expenses								
610-51300-200	Legal	-	5,000	430	3,000	3,000	(2,000)	-40.0%
610-51430-310	Service Contracts	3,269	-	-	3,500	3,500	3,500	100.0%
610-51430-320	Drainage District	10,000	10,000	10,000	10,000	10,000	-	0.0%
610-51430-330	DNR Fees	-	176	-	176	200	24	13.6%
610-51580-200	Audit	5,902	7,500	7,500	7,500	6,667	(833)	-11.1%
610-51595-200	Engineering	21,910	5,500	4,291	6,500	2,500	(3,000)	-54.5%
610-51930-200	Insurance	5,110	5,290	5,367	5,367	5,367	77	1.5%
Total Professional Expenses		46,190	33,466	27,588	36,043	31,234	(2,232)	-6.7%
Miscellaneous Expenses								
610-51436-300	Miscellaneous	-	-	216	150	150	150	100.0%
610-53340-500	Stormwater Tax	35	-	-	35	-	-	0.0%
610-57100-300	Capital Projects	96,228	93,000	-	100,000	128,000	35,000	37.6%
610-58200-200	Interest Expense	801	-	-	-	-	-	0.0%
610-58510-200	Contingency Fund	-	5,000	-	-	-	(5,000)	-100.0%
Total Miscellaneous Expenses		97,064	98,000	216	100,185	128,150	30,150	30.8%
Total Expenses		242,942	288,424	135,019	281,149	362,521		
Net Income (Loss)		15,096	(31,924)	63,605	(19,625)	(100,256)		



Capital Improvement Plans



Equipment Name	Purchase Year	Purchase Price	2019 Projected	2020 Budget	2021	2022	2023	2024	Note
ADMINISTRATIVE									
Computer Equipment	Various	15,000	3,400	7,600	-	7,700	-	5,000	
Village Hall Server	2018	8,480	-	-	-	-	13,500	-	Refresh Microsoft licensing with server in '23.
Voting Equipment	2017	8,333	-	-	-	-	-	-	\$5k was paid in 2017; remaining pd. In '18.
Channel 25 Media Equipment	2007	5,101	-	-	-	6,377	-	-	
Financial Software Upgrades	N/A	N/A	-	9,750	9,750	-	-	-	
Badger Books Electronic Voter Registration Software	N/A	N/A	-	-	12,000	-	-	-	
Subtotal Administrative			3,400	17,350	21,750	14,077	13,500	5,000	
PUBLIC WORKS									
Vehicles									
2019 Peterbilt 384 Plow Truck with Monroe Plow, Wing & Salter	2019	176,000	178,000	-	-	-	-	-	
2019 Ford F250 4WD with Plow	2019	42,000	42,000	-	-	-	-	-	
2011 Chevrolet 2500 4WD with Plow	2011	31,930	-	-	-	-	-	-	
2009 Peterbilt 380 Dump Truck with Burke Plow, Wing & Salter	2010	139,872	-	-	-	-	-	-	
2008 Ford F250 Pick Up Truck	2007	22,310	-	-	-	-	-	-	
2007 Ford F450 One Ton Truck with Plow and Salter	2007	35,472	-	-	75,000	-	-	-	
2002 Sterling L7500 Dump Truck with Burke Plow and Salter	2002	92,135	-	-	-	-	185,000	-	
2002 Ford F250 Pick Up Truck	2002	25,478	-	-	-	-	-	-	
1998 Ford F450 Bucket Truck	2007	22,500	-	-	-	-	-	-	
1996 Ford F250 2WD Flat Bed Truck	1996	17,923	-	-	-	-	-	10,000	Replace with newer used truck.
Equipment									
2018 Bobcat S650 Skid Loader - 82" Bucker and 72" Snow Blower	2018	52,193	-	-	-	-	-	-	
2016 Toro Series 5000 60" Zero Turn Mower	2016	8,883	-	-	-	15,000	-	-	
2016 Scag Turf Tiger II 72" Zero Turn Mower	2016	10,535	-	15,000	-	-	-	15,000	
2016 John Deere X590 Garden Tractor	2016	6,350	-	-	-	-	-	-	For ballfield maintenance.
2014 Case 621 Loader with 3-Yard Bucket, Plow & Wing	2014	116,269	-	-	-	-	-	-	
2013 John Deere 2025r 53" Bucket, 60" Box Blade & 65" Tiller	2014	9,540	-	-	-	-	-	-	
2012 Grasshopper 43" Snow Blower with Cab, 60" Mower	2012	17,171	-	35,000	-	-	-	-	
2011 Woodsman 750 Brush Chipper	2011	40,500	-	-	-	-	-	-	
2003 Lazer Line 3900 Airless Road Paint Striper	2005	5,300	-	-	-	-	-	-	
2002 John Deere Gator 4x2			-	-	-	-	-	-	
2001 Crafcro Supershot 125d Crackfiller	2001	22,500	-	-	-	-	-	-	
2000 Lawn Mower Trailer			-	-	-	-	-	10,000	
1997 United Expressline Trailer - 12'x6' Enclosed			-	-	-	-	-	-	
1997 Tack Sprayer with Sherwin Williams Parts			-	-	-	-	-	-	
1997 Cronkite Skid Loader Trailer			-	-	-	-	-	-	
1997 Bobcat Forks, 72" Brush Mower, 8" Auger, Concrete Breaker, 6' Plow			-	-	-	-	-	-	
1996 Lee Boy Roller Model 400	1996	20,624	-	-	-	-	-	-	
1996 Earthquake Posthole Digger - Model 9200			-	-	-	-	-	-	
1980s Odell Drag Paver Model 900	1994	7,975	-	-	-	-	-	-	
1980s Garner Denver 190 Air Compressor	1991	10,651	-	-	-	-	-	-	



Equipment Name	Purchase Year	Purchase Price	2019 Projected	2020 Budget	2021	2022	2023	2024	Note
1976 Ford 740 Loader with 5' Brush Mower			-	-	-	10,000	-	-	Replace with newer used model.
Outdoor Warning Siren - 14th Ave.	1988	14,767	-	-	-	-	-	-	
Outdoor Warning Siren - 12th Ave.	1992	12,000	-	-	-	-	-	-	
Kenswood Radios & Chargers (15)	2006	6,300	-	-	-	-	-	-	
Subtotal Public Works			220,000	50,000	75,000	25,000	185,000	35,000	
WATER UTILITY									
2018 Case 580SN Backhoe	2018	89,080	-	-	-	-	-	-	Shared with Public Works and Utilities.
2013 Sure-Trac Shoe Trailer 7'x14' Tandem Axle			-	-	-	-	-	-	
2009 Chevrolet 3500 Utility Cube Van - Supreme Body			-	-	-	70,000	-	-	
2002 Chevrolet 2500 Van	2002	22,213	-	35,000	-	-	-	-	Split cost with Wastewater Utility.
1998 Pro-Tec 5'x7' Aluminum Trench Box	1998		-	-	-	-	-	-	
1997 International 2554 Dumo Truck with Burke Plow and Salter	1998	70,092	-	-	-	-	-	-	
Subtotal Water Utility			-	35,000	-	70,000	-	-	
WASTEWATER UTILITY									
2016 Exmark Lazer Z X Series 72" Zero Turn Mower			-	-	-	15,000	-	-	
2014 Ford F450 CTE Crane Truck	2015	50,195	-	-	-	-	-	-	
2010 Peterbilt Vactor Vac Truck	2011	200,000	-	-	-	-	-	-	
2009 John Deere Skid Loader 82" GP Bucket, Forks, 80" Snow Blower, 8' Prodigy Plow			-	-	-	-	-	-	
2002 John Deere Gator 4x2 Utility Vehicle	2003		-	15,000	-	-	-	-	Replace with 4x4.
1995 Ford E350 Diesel - Confined Space Vehicle	1995	18,257	-	-	-	-	-	-	
1986 Simplicity 7119 Tractor 42" Snow Blower			-	-	-	-	-	-	
Pro Cam Sewer Self-Leveling Camera	2011		-	-	-	-	-	-	
Subtotal Wastewater Utility			-	15,000	-	15,000	-	-	
STORMWATER UTILITY									
2015 Freightliner Elgin Sweeper M2 106	2016	229,673	-	-	-	-	-	-	
2001 Tarco Windy 100 Leaf Loader	2002	20,970	-	-	-	-	35,000	-	
Subtotal Stormwater Utility			-	-	-	-	35,000	-	
Total Equipment Expenses			223,400	117,350	96,750	124,077	233,500	40,000	

Funding Source	2019 Projected	2020 Budget	2021	2022	2023	2024	Total ('20-'24)
Capital Fund	210,024	67,350	96,750	39,077	198,500	40,000	441,677
Water Utility	13,376	17,500	-	70,000	-	-	87,500
Wastewater Utility	-	32,500	-	15,000	-	-	47,500
Stormwater Utility	-	-	-	-	35,000	-	35,000
Total	223,400	117,350	96,750	124,077	233,500	40,000	611,677



Capital Improvement Project Request Form

1. Date of Request:	October 1, 2019
2. Department:	All
3. Responsible Person:	Michael Hawes, Administrator
4. Project Name:	Computer Replacement Program
5. Category:	Administrative
6. Description:	<p>The Village's IT provider recommends replacing computers at least every five years. In addition, Microsoft will be discontinuing updates for its Windows 7 operating system. Therefore, it is recommended that the Village replace all computers over five years old with Windows 7 operating systems.</p> <p>The Village initiated this process in July 2019 by purchasing two new computers, rotating a computer to a new location and decommissioning a computer. In order to complete the replacement program, five new computers should be purchased by January 2020, as listed below:</p> <ul style="list-style-type: none">• Court/Utility Clerk Desktop (6 years old/Windows 7) – recommend replacing with laptop to allow court clerk to use at court. Price is estimated to be \$1,700 which includes a docking station, keyboard, 3-year warranty and setup/installation.• Intern Laptop (6.5 years old/Windows 7) – this computer was previously used by the treasurer and was reassigned for intern use in 2019. Replacement price is estimated to be \$1,700 which includes a docking station, keyboard, 3-year warranty and setup/installation.• Water Utility Desktop (6 years old/Windows 7) – recommend replacing with desktop computer for \$1,400 which includes 3-year warranty and setup/installation.• DPW Shop Desktop (8.5 years old/Windows 7) – recommend replacing with desktop computer for \$1,400 which includes 3-year warranty and setup/installation.• Building Inspector Desktop (7.5 years old/Windows 7) – per our agreement with the building inspector, the Village is to provide office equipment. The building inspector confirmed they


	<p>use the Village-provided computer regularly. Staff recommends replacing with desktop computer for \$1,400 which includes 3-year warranty and setup/installation.</p> <p>Note this list does not include replacing the recreation laptop which is not being used by the contracted recreation director (and we are not obligated to provide under our agreement).</p> <p>The prices listed above are based on the equipment recommended by our IT provider –HP ProBook laptop and HP ProDesk desktop.</p>
7. Justification:	<p>Computers are recommended to be replaced at least every five years. The main reasons for this are productivity, warranty and security. As a computer ages, its hardware becomes obsolete and it takes longer to complete tasks. Most computers have a three-year warranty and the cost of replacing components is out-of-pocket after this period. With respect to security, the older a computer (and its operating system), the more there are known security holes that can be exploited by hackers.</p> <p>These computer replacements will also ensure we no longer have any computers using Windows 7. After January 14, 2020, Microsoft is no longer providing security updates for PCs running Windows 7, making them susceptible to new security threats.</p> <p>In conclusion, the recommended computer replacements are justifiable in order to maintain productivity and help avoid loss time, data or resources due to security problems.</p>
8. Funding Sources:	Capital Fund
9. Budget Impact/Other:	\$7,600 in 2020 for two laptops at \$1,700 each and three desktops at \$1,400 each. The new computers will be added to a 5-year replacement schedule with other Village computers.
10. Photographs of Existing Conditions, if applicable:	Not Applicable.



Capital Improvement Project Request Form


1. Date of Request:	October 3, 2019
2. Department:	Treasurer
3. Responsible Person:	Kerry Bennett, Treasurer
4. Project Name:	Accounting Software Add-Ons
5. Category:	Administrative
6. Description:	This request is for the purchase of additional functionality through our current accounting software (Caselle Connect). We are looking at a total initial cost of \$19,500.00 with an annual reoccurring support cost of \$2,450.00. Through negotiations with our vendor they have agreed to split that initial cost of \$19,500.00 over a 2-year period. The applications to be added are: miPay, miTime, miViewPoint w/AP Workflow & Service Orders for Utility Billing.
7. Justification:	<p>miPay - This will allow the Village to move to a paperless payroll process saving time and expenses associated with processing/printing/ mailing paper paystubs and W-2's. This will also give employees self-service capabilities for items such as changes of address or banking information. We will also be using this web-based add on as a central location to communicate important information with our employees (ex: Open Enrollment). This is estimated to save approximately 20 hours annually.</p> <p>miTime - This is part of miPay that will give all employees to ability (will be required) to record their hours worked over the web, providing an electronical approval process and automated flow into the payroll system. (an app also exists for phones) By having this functionality, it will eliminate all the paper timekeeping, manually allocating and counting hours for DPW/Water/WW employees, and the manual approval process. This is estimated to save approximately 60 hours annually.</p> <p>miViewPoint/AP Workflow - This moves our AP process from manual/paper to electronic for the Village, Library and Fire Department. This will improve efficiency and will also give the necessary audit checks. This add on will also give those that are given access the ability to get real time financial, payroll and AP information as well as the ability to pull reports and manage their employees.</p>
8. Funding Sources:	Capital Fund for initial purchase; General Fund and utilities for annual support costs.
9. Budget Impact/Other:	Initial purchase: \$19,500.00 split over two years (2020 and 2021); \$9,750 per year. On-going support: \$2,450 per year split among General Fund and utilities.

Capital Improvement Project Request Form

1. Date of Request:	October 21, 2019
2. Department:	Public Works
3. Responsible Person:	Director of Public Works, Rick Piette
4. Project Name:	Lawn Mower Replacement
5. Category:	Public Works
6. Description:	The Public Works Department currently operates two zero-turn lawn mowers that are used to mow the grass on all Village-owned property. These units see consistent use the beginning of May through the end of October. Staff recommends creating a rotating cycle in which each mower is replaced every four years and that they are purchased on a staggered basis so that there is a new mower every two years. To initiate this cycle, staff recommends replacing the 2016 Scag Turf Tiger II in 2020.
7. Justification:	The Scag mower is four years old with 1,070 hours of use and has had several structural issues with the frame. The State of Wisconsin recommends that the useful life for a lawn mower is 5 years. Replacement of the mower at 4 years will hopefully result in a higher resale value then holding on to them for an additional year. Village Staff is recommending that this mower be replace with a similar mower.
8. Funding Sources:	Capital Fund
9. Budget Impact/Other:	A total of \$15,000 is requested from the capital fund for the replace of the mower.
10. Photographs of Existing Conditions, if applicable:	




Capital Improvement Project Request Form

1. Date of Request:	October 22, 2019
2. Department:	Public Works
3. Responsible Person:	Public Works Director, Rick Piette
4. Project Name:	Grasshopper Snow Blower Replacement
5. Category:	Public Works
6. Description:	The 2012 Grasshopper with cab, snow blower and mower is the primary piece of equipment used to snow blow the Villages sidewalks during the Winter months. During a normal snowfall event it takes Village Staff two to three hours to clear all the Village's sidewalks with the unit. The unit consists of: 2012 Grasshopper zero turn mower unit with diesel engine, 60" mower deck, 43" snowblower, Cab enclosure.
7. Justification:	The current Grasshopper unit is 8 years old with almost 1,000 hours on it was used a dual-purpose mower in the summer and snow blower in the winter prior to 2016. Since then, it has been used for primarily for snow blowing. The current unit is often plagued by electrical issues when it is being used and other mechanical issues. The unit is on its second snowblower attachment. The clearing of sidewalks along Main Street is an abusive environment due to the packed snow and ice chunks that are deposited on the sidewalk from the snowplows on Main Street.
8. Funding Sources:	Capital Fund
9. Budget Impact/Other:	A total of \$35,000 is requested for the replacement of the 2012 Grasshopper.
10. Photographs of Existing Conditions, if applicable:	






Capital Improvement Project Request Form

1. Date of Request:	October 22, 2019
2. Department:	Water Utility
3. Responsible Person:	Public Works Director, Rick Piette
4. Project Name:	Water Utility Truck (to Replace Chevy 2500 Van)
5. Category:	Water Utility
6. Description:	The Water Utility Van is a 2002 Chevy 2500 Van. It is used for a wide variety of tasks including water main breaks, as a backup vehicle to the cube van and as a secondary vehicle for day to day operations.
7. Justification:	The current van is 18 years old with 54,000 miles on it. The van has significant rust on the body and frame. The van also has significant mechanical issues and needs a new set of tires. The State of Wisconsin recommended useful life for a van is 6 years. Village staff is recommending that the current van be replaced with a ¾ ton 4x4 pickup truck that is either a crew cab or super cab. This vehicle can then be used to haul the shoe trailer for watermain breaks and equipment and materials for other utility projects. The vehicle can also be used for transportation to training and seminars.
8. Funding Sources:	Water Utility
9. Budget Impact/Other:	A total of \$35,000 is requested for the replacement of the current water van.
10. Photographs of Existing Conditions, if applicable:	





Capital Improvement Project Request Form

1. Date of Request:	October 22, 2019
2. Department:	Wastewater Utility
3. Responsible Person:	Director of Public Works, Rick Piette
4. Project Name:	John Deere Gator
5. Category:	Wastewater Utility
6. Description:	The 2002 John Deere Gator 4x2 is used by the Wastewater Utility to travel around the Treatment Plant to collect samples. The Gator is also used on the Village-owned property to the west of the treatment to check manholes that are inaccessible by truck.
7. Justification:	The current Gator is 18 year and showing signs of its age. Village staff recommends replacing the current Gator with a like-piece of equipment that is a 4x4 so it can work more effectively in muddy conditions. The current Gator could be relocated to the Public Works Department to replace their existing 2002 John Deere Gator which is of lesser quality.
8. Funding Sources:	Wastewater Utility
9. Budget Impact/Other:	A total of \$15,000 is requested for the replacement of the Gator.
10. Photographs of Existing Conditions, if applicable:	<p style="text-align: center;">(Pictured is the existing Wastewater Utility Gator)</p> 





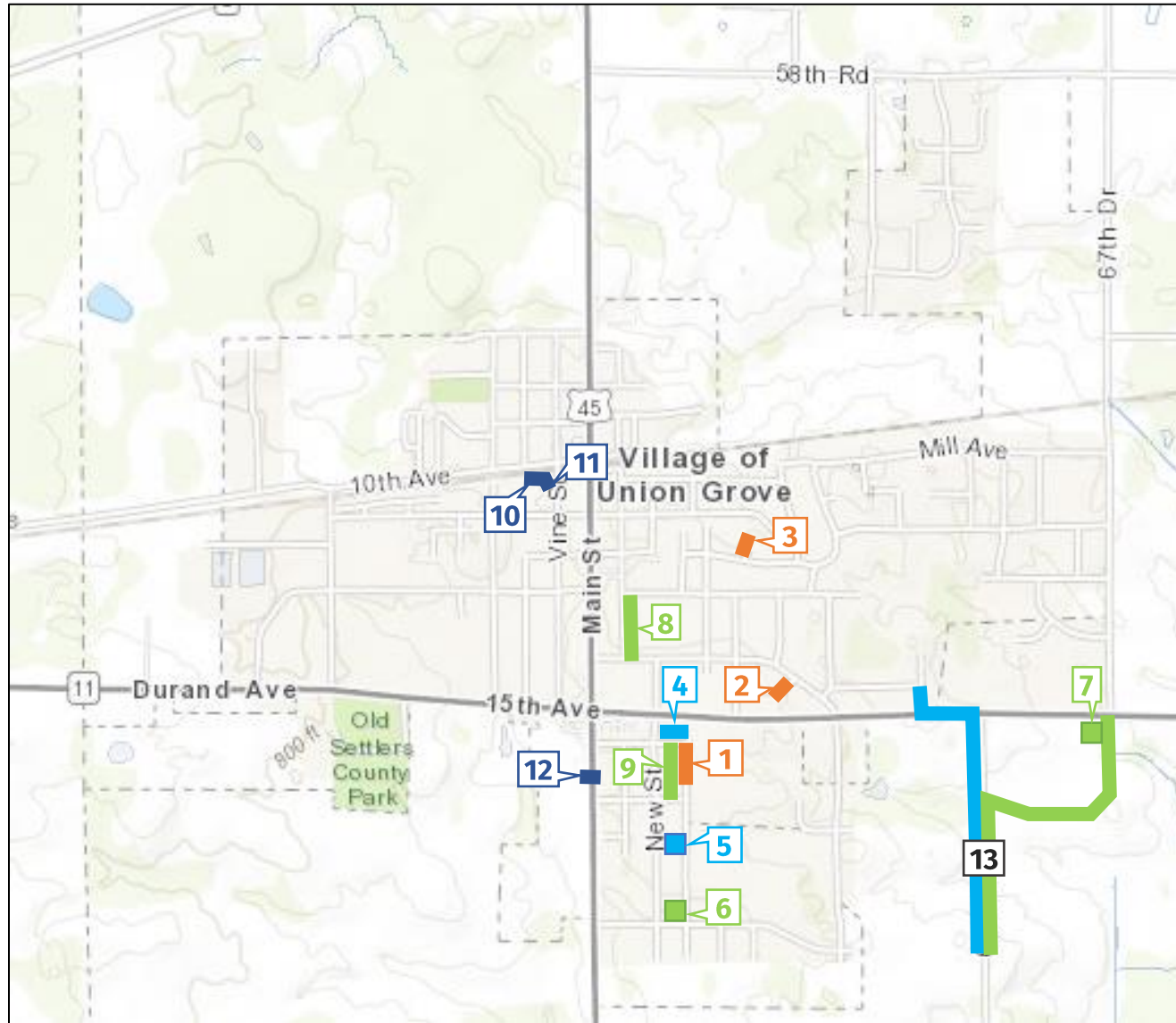
					Funding Source								Total Cost
Street(s)/Area	Description	PASER Rating (2017)	Section Length	Year Built (Road)	Capital Fund	Bonds	Water Utility	Sewer Utility	Storm Utility	Grants	TID #5	TID #6	
2019 PROJECTED													
New St. (15th Ave. to 16th Ave.)	Road and water repairs. Received LRIP grant of \$18,439.	3	317	2003	50,078	-	73,600	-	-	18,439	-	-	142,117
11th Ave. Storm Rehab (Phase I)	Repair culvert/storm sewer.	N/A	117	N/A	-	-	-	-	100,000	-	-	-	100,000
Various locations	I/I sanitary repair (seven manholes).	N/A	N/A	N/A	-	-	-	-	8,000	-	-	-	8,000
14th Ave. at Hwy. 11	Culvert/ditch repairs.	N/A	275	N/A	-	-	-	-	5,000	-	-	-	5,000
Mill Ave. and State St.	Road, sanitary and storm improvements	2, 7	670	1981, 2010	-	-	-	-	-	-	633,427	-	633,427
Mill Ave., New St. to Clark St.	Road, street and sanitary improvements.	3	422	2008	-	-	-	-	-	-	190,890	-	190,890
Total 2019 Projects					50,078	-	73,600	-	113,000	18,439	824,317	-	1,079,434
2020 PROPOSED													
Milldrum St. (17th Ave. to 16th Ave.)	Road widening with sidewalk and curb/gutter; assumes land acquisition.	2	581	1993	275,000	-	-	-	-	-	-	-	275,000
Ruth Ct.	Road resurfacing.	3	211	1987	30,000	-	-	-	-	-	-	-	30,000
Lark Ct.	Road resurfacing.	3	158	1993	30,000	-	-	-	-	-	-	-	30,000
New St. East - Easement 16th Ave./Hwy. 11	Water repair.	N/A	460	N/A	-	-	78,400	-	-	-	-	-	78,400
Well #4	Rehabilitation.	N/A	N/A	N/A	-	-	50,000	-	-	-	-	-	50,000
18th Ave Lift Station	Repair/replace submersible pumps and replace generator.	N/A	N/A	N/A	-	-	-	70,000	-	-	-	-	70,000
67th Dr. Lift Station	Replace two sanitary pumps.	N/A	N/A	N/A	-	-	-	50,000	-	-	-	-	50,000
State St. (14th Ave. to 13th Ave.)	I/I sanitary repair.	N/A	670	N/A	-	-	-	40,000	-	-	-	-	40,000
South of 16th Ave. - Milldrum/New Easement	I/I sanitary repair.	N/A	850	N/A	-	-	-	50,000	-	-	-	-	50,000
11th Ave. Storm Rehab (Phase II)	Storm repairs.	N/A	200	N/A	-	-	-	-	55,000	-	-	-	55,000
11th Ave. Storm Rehab (Phase III)	Reinstall storm pipe.	N/A	175	N/A	-	-	-	-	55,000	-	-	-	55,000
Hwy. 45 (between 16th Ave. and 17th Ave.)	Storm repairs. Assumes work in conjunction with DOT Hwy. 45 project.	N/A	N/A	N/A	-	-	-	-	18,000	-	-	-	18,000



					Funding Source								Total Cost
Street(s)/Area	Description	PASER Rating (2017)	Section Length	Year Built (Road)	Capital Fund	Bonds	Water Utility	Sewer Utility	Storm Utility	Grants	TID #5	TID #6	
69th Dr. and Lincolnwood Rd.	Extension of water and sanitary; road and utility repairs on Lincolnwood/Oakhurst.	N/A	N/A	N/A	-	-	-	-	-	-	-	1,034,000	1,034,000
Total 2020 Projects					335,000	-	128,400	210,000	128,000	-	-	1,034,000	1,835,400
2021 PLANNED													
11th Ave. Storm Rehab (Phase IV)	Repair storm south of 1129 11th Ave.	N/A	300	N/A	-	-	-	-	36,058	-	-	-	36,058
York St. (Hwy. 11 to 10th Ave.)	Road and storm repairs. Possible sanitary and water repairs also included. Assumes MLS grant funds 75% road and storm and surplus \$75k from TID #3 closure.	3	2059	1991, 2012	75,000	26,250	230,000	215,000	7,500	326,250	-	-	880,000
Industrial Park Dr.	Road, water and storm repairs. Possible sanitary repairs also included. Assumes MLS grant funds 75% road and storm.	2	1531	1990	-	28,750	145,000	115,000	3,750	97,500	-	-	390,000
10th Ave. (Vine St. to border)	Road, sanitary and storm repair. Possible water repair also included. Assumes MLS grant funds 75% road and storm.	3	2694	1970, 1988	-	147,500	215,000	175,000	8,750	468,750	-	-	1,015,000
Wastewater Treatment Plant	Sludge dewatering. Assumes funding from Dunham Grove connection charges.	N/A	N/A	N/A	-	-	-	824,180	-	-	-	-	824,180
Hwy. 11 (High St. to Industrial Dr.)	Sanitary repair. Assumes work completed in conjunction with DOT project.	N/A	2425	N/A	-	-	-	437,846	-	-	-	-	437,846
South of 16th Ave. - State/New Easement	I/I sanitary repair.	N/A	850	N/A	-	-	-	50,000	-	-	-	-	50,000
Hwy. 45 - West of 18th Ave. Easement	Reconstruct ditch. Assumes 50% DNR grant assistance.	N/A	500	N/A	-	-	-	-	100,000	100,000	-	-	200,000
Hwy. 45 - West of 18th Ave. Easement	Cleanout of north/south ditch.	N/A	N/A	N/A	-	-	-	-	20,000	-	-	-	20,000
Main St. and 7th Ave.	Grate modifications.	N/A	N/A	N/A	-	-	-	-	5,000	-	-	-	5,000
Total 2021 Projects					75,000	202,500	590,000	1,817,026	181,058	992,500	-	-	3,858,084
2022 PLANNED													
Oakhurst Ave. (Lincolnwood Rd. to Yorkville Ave.)	Road and water repairs. Possible sanitary repair also included. Assumes funding available from TID #6.	6	750	2005	-	-	-	-	-	-	-	386,901	386,901
13th Ave. (York St. to High St.)	Road and sanitary repairs. Possible water and storm repair also included. Assumes LRIP grant available.	4, 6	1637	1988	-	327,000	150,000	175,000	115,000	18,000	-	-	785,000
Total 2022 Projects					-	327,000	150,000	175,000	115,000	18,000	-	386,901	1,171,901
2023 PLANNED													
Milldrum St. (18th Ave. to 17th Ave.)	Road repair. Assumes no utility work is needed.	4	1214	2006	-	297,182	-	-	-	-	-	-	297,182



					Funding Source								Total Cost
Steet(s)/Area	Description	PASER Rating (2017)	Section Length	Year Built (Road)	Capital Fund	Bonds	Water Utility	Sewer Utility	Storm Utility	Grants	TID #5	TID #6	
Well Building #3	Building repairs.	N/A	N/A	N/A	-	-	106,136	-	-	-	-	-	106,136
South of 17th Ave. - State/Hwy. 45 Easement	I/I sanitary repair.	N/A	570	N/A	-	-	-	25,000	-	-	-	-	25,000
South of 13th Ave. - Highview/71st Easement	I/I sanitary repair.	N/A	680	N/A	-	-	-	40,000	-	-	-	-	40,000
South of 13th Ave. - Jean/71st Easement	I/I sanitary repair.	N/A	680	N/A	-	-	-	40,000	-	-	-	-	40,000
Total 2023 Projects					-	297,182	106,136	105,000	-	-	-	-	508,318
2024 PLANNED													
67th Dr. (Union Grove portion)	Road and storm repair. Seeking MLS grant funding for up to 90%.	3	1954	1972	-	1,319,673	-	-	-	-	-	-	1,319,673
Wastewater Treatment Plant	Ditch constriction.	N/A	N/A	N/A	-	-	-	-	5,000	-	-	-	5,000
Total 2024 Projects					-	1,319,673	-	-	5,000	-	-	-	1,324,673
Total Projects (2020-2024)					410,000	2,146,355	974,536	2,307,026	429,058	1,010,500	-	1,420,901	8,698,376



2020 Projects:

1. Milldrum St. (17th Ave. to 16th Ave. road improvements.
2. Ruth Ct. road resurfacing.
3. Lark Ct. road resurfacing.
4. Easement east of New. St. between 16th Ave. and Hwy. 11 water main repair.
5. Well #4 rehabilitation.
6. 18th Ave. lift station repairs.
7. 67th Dr. lift station repairs.
8. State St. (14th Ave. to 13th Ave.) sanitary repairs.
9. Easement between Milldrum St. and New St. south of 16th Ave. sanitary repairs.
10. 11th Ave. Storm Sewer Rehabilitation (Phase II).
11. 11th Ave. Storm Sewer Rehabilitation (Phase III).
12. Hwy. 45 (between 16th Ave. and 17th Ave.) storm sewer repairs.
13. 69th Dr. and Lincolnwood Rd. water and sewer extension; road and utility repairs near Lincolnwood/Oakhurst.

2020 Budget

Park Upgrade Plan (Recommended by Park Upgrade Committee)

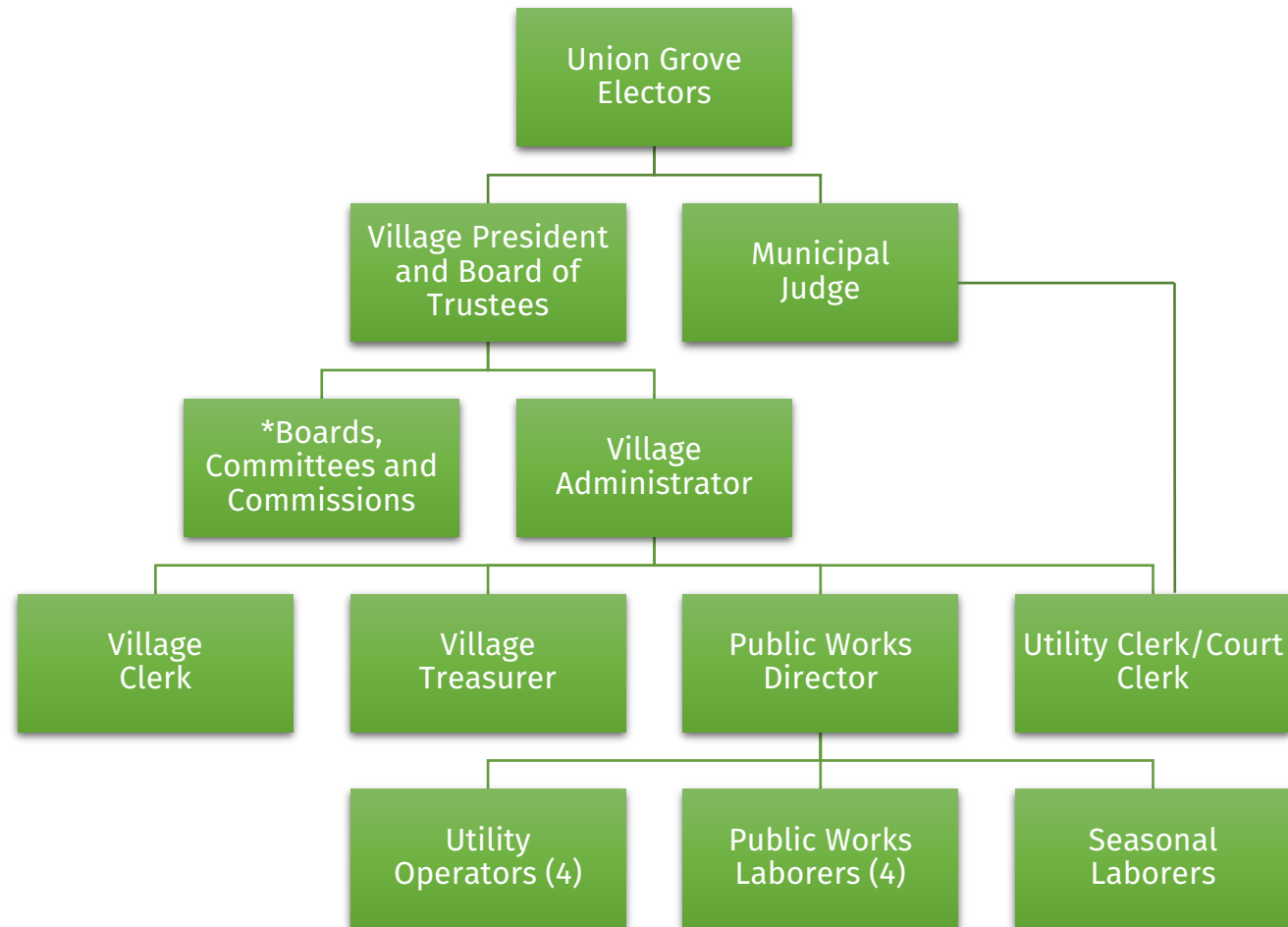


Project	Committee Rank	2020	2021	2022	2023	2024	2025	2026	2027
NON-CAPITAL PROJECTS									
School Yard Park - Automatic Door Locks	1	1,000	-	-	-	-	-	-	-
All Parks - Comprehensive Outdoor Recreation Plan	3	-	10,000	-	-	-	-	-	-
Leider Park - Security Camera System	4	3,000	-	-	-	-	-	-	-
Leider Park - Automatic Door Locks	5	-	1,200	-	-	-	-	-	-
Village Square - Re-Paint Gazebo	6	2,000	-	-	-	-	-	-	-
Buften Park - Replace Drinking Fountain	10	-	3,000	-	-	-	-	-	-
Subtotal Non-Capital Park Projects		6,000	14,200	-	-	-	-	-	-
CAPITAL PROJECTS									
School Yard Park - Mulch Barriers Around Playgrounds	2	8,000	-	-	-	-	-	-	-
Leider Park - New Playground Equipment	7	32,000	-	-	-	-	-	-	-
School Yard Park - Swing Set	8	-	-	7,500	-	-	-	-	-
Buften Park - Replace Other Playground Equipment	9	-	10,000	-	-	-	-	-	-
Lauer Wildlife Reserve - Entrance and Wayfinding Signs	11	-	-	-	10,000	-	-	-	-
American Legion Park - New Sport Activity (Disc Golf or Tennis?)	12	-	-	-	-	30,000	-	-	-
Indian Trail Park - Replace Playground Equipment	13	-	-	-	-	-	20,000	-	-
Wastewater Treatment Plant - Soccer Bench Seating	14	-	-	-	-	-	5,000	-	-
American Legion Park - Replace Playground Equipment	15	-	-	-	-	-	-	20,000	-
Indian Trail Park - Community Garden	16	-	-	-	-	-	-	-	10,000
Mo/Young Park - Community Garden	17	-	-	-	-	-	-	-	10,000
Subtotal Capital Park Projects		40,000	10,000	7,500	10,000	30,000	25,000	20,000	20,000
Total Non-Capital and Capital Park Projects		46,000	24,200	7,500	10,000	30,000	25,000	20,000	20,000

Funding Source	2020	2021	2022	2023	2024	2025	2026	2027
Rec/Park Fund	6,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000
General Fund	-	8,200	-	-	-	-	-	-
Capital Fund	7,500	-	1,500	-	-	13,000	-	4,000
Impact Fees	32,000	10,000	-	-	15,000	6,000	14,000	-
Donations	-	-	-	4,000	-	-	-	-
Grants	-	-	-	-	9,000	-	-	10,000
Total	46,000	24,200	7,500	10,000	30,000	25,000	20,000	20,000



Appendices



*= Union Grove/Yorkville Fire Commission (which also has representatives from Village of Yorkville) oversees the Union Grove/Yorkville Fire Department, including the Fire Chief who supervises other department staff. The Police Commission oversees the contract with Racine Co. Sherriff's Department for police protection services. The Library Board oversees the Graham Public Library, including the Library Director who supervises other library staff.



Fund Balance Policy

Adopted: August 13, 2018

I. Statement of Policy.

Sound financial management principles require that sufficient funds be retained by the Village to provide a stable financial base at all times. To provide for a stable financial base, the Village needs to maintain a General Fund Balance sufficient to meet cash flow requirements, to provide financial reserves for unanticipated expenditures, and/or revenue shortfalls of an emergency nature, and to provide funds for all existing encumbrances. The purpose of this policy is to specify the size and composition of the Village's financial reserves and to identify requirements for replenishing any fund balance reserves utilized.

II. Fund Balances.

The Village's General Fund balance is comprised of the following individual components:

1. **Reserved Fund Balance.** Reserved fund balance consists of portions of fund balance that are either legally restricted to a specific future use or are not available for appropriation or expenditure. Examples include amounts reserved for delinquent taxes, and for inventory of supplies and prepayments.
2. **Unreserved Funds.** Unreserved fund balance is subdivided into undesignated and designated portions.
 - a. **Undesignated funds.** Represents available financial resources that can be used to meet contingencies and working capital requirements. The Village will maintain a minimum undesignated fund balance of 25% for these purposes. The percentage of undesignated fund balance is determined by dividing that portion of the Village's fund balance listed as undesignated by total General Fund expenditures as identified in the Village's most recent audited financial statements.
 - b. **Designated funds.** If the Village's unreserved undesignated fund balance exceeds the minimum percentage required to be retained for cash flow and contingencies as specified in the preceding section, the Village Board may designate those excess amounts for specific purposes. The following are typical purposes for which uses of fund balance may be designated:

Appendix B: Financial Policies

- i. Transfer to Capital Projects Fund to pay for costs of capital equipment or capital improvements.
- ii. Transfer to the Debt Service.
- iii. Use to pay costs of Non-recurring expenditures as designated by the Village Board.

III. Monitoring and Reporting.

The Village Treasurer is responsible for monitoring Village fund balance levels, and shall annually prepare a report documenting the status of the fund balance for presentation to the Village Board in conjunction with the development of the annual budget. The report will provide recommendation for use of any unreserved, undesignated funds balances available that exceed amounts required to be retained for cash flow and contingency purposes.

IV. Replenishment of Unreserved Fund Balances.

If the amount of unreserved, undesignated fund balance falls below the 25% level, the Village Board must approve and adopt a plan to restore this balance to the target level within 24 months. If restoration of the fund balance cannot be accomplished within such period without severe hardship to the Village, then the Village Board will establish a different time period.



Fund Balance Policy

Adopted: August 12, 2019

I. Purpose

The purpose of this Policy is to provide safeguards for maintaining a procurement system of quality and integrity which is deserved by Village taxpayers for the fair and equitable treatment of all persons involved in public purchasing by the Village of Union Grove and to provide guidance and procedures to be followed for the procurement of goods and services for all departments.

II. Organizations Affected

This policy applies to all procurements of supplies, services, and construction, entered into by the Village of Union Grove after the effective date of this Policy. It shall apply to all expenditures of public funds by a Village employee for Village purchasing irrespective of the source of funds. When the procurement involves the expenditure of federal assistance or contract funds, the procurement shall be conducted in accordance with any mandatory applicable federal law and regulations. Nothing in this Policy shall prevent any Village employee from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with law.

III. Objectives

The objectives of the Village's purchasing policy are:

1. To ensure that materials, equipment, and services are purchased in a fair and equitable manner, consistent with quality and performance;
2. To provide adequate controls over Village expenditures and financial commitments with proper documentation;
3. To provide public confidence in the procedures used in public purchasing;
4. To determine the levels of approval necessary before purchasing contractual services (except professional services), material, and equipment for the Village, and;
5. To provide a standardized system of purchasing for use by all Village departments.

Appendix B: Financial Policies

IV. Purchasing Agent

The Village Administrator is hereby designated the Purchasing Agent for the Village. The Agent is hereby granted the authority to make all budgeted purchases in accordance with the provisions of this policy for all items not specifically requiring Village Board or Committee approval. For items requiring Village Board or Committee approval, the Agent is authorized to solicit bids or quotes for Village Board approval. The Agent may delegate authority to any designee for the preparation of specifications, the obtaining of quotations as may be required, and the purchase of items as specified in this policy.

V. Responsibilities of the Village Treasurer

1. Ensure funds are available for purchases pursuant to the budget.
2. Ensure the account is accurate in amount and a proper charge against the treasury.
3. Ensure the goods or services were duly authorized by the designated responsible party.
4. Provide a report monthly of all expenditures to the Village Board and appropriate boards, committees and commissions.

VI. Consider Local Businesses

In an effort to support and help strengthen the economic base of the community, Village staff are encouraged to consider local businesses when obtaining quotes for goods and services.

VII. Payment of Regular Wages or Salaries and Approved Village Contracts

Regular wages or salaries of Village officers and employees shall be paid by the Village Treasurer, or designee, and verified by the Administrator. Village contracts shall be paid in a timely fashion as spelled out in the contract once approved by the Village Board.

VIII. Purchases of budgeted items under \$1,000.

Department Heads are authorized to approve purchases of items under \$1,000, provided that the Department Head has ensured that the purchase will not cause an overage to the department's total budget for the year. The Department Head should make every effort to research prices and/or obtain quotes to ensure that the purchase price is reasonable. Approval from an appropriate Committee, Board or Commission is necessary for a purchase that causes an overage to the total departmental budget (except for routine operating expenditures).

Appendix B: Financial Policies

IX. Purchases of budgeted items between \$1,000 and \$10,000.00.

If the estimated price of a budgeted item is between \$1,000 and \$10,000, prior approval from the Administrator is required. The appropriate staff member should make every effort to solicit enough quotes in order to receive at least three, when practical. The quotes shall be presented to the Village Administrator for approval prior to ordering the item. Whenever it is in the best interest of the Village, the purchase shall be made based on the lowest quote. If the purchase is not made based on the lowest quote, the reasoning for purchasing from a vendor that did not provide the lowest quote must be documented.

X. Purchases of non-budgeted items or services over \$1,000.

If the price of an item is over \$1,000 and the item is not included in the current budget, approval is required from the appropriate Village Committee. The appropriate staff person should make every effort to solicit enough quotes in order to receive at least three, when practical. If the purchase is not made based on the lowest quote, the reasoning for purchasing from a vendor that did not provide the lowest quote must be documented.

XI. Emergency purchases of non-budgeted items over \$1,000.

Emergency purchases shall only be made:

- a. To prevent delays in construction or delivery of service or
- b. To address an immediate threat to the health or safety of the public and employees.

For emergency purchases of non-budgeted items or services with an estimated cost over \$1,000.00, the appropriate staff member should make every effort to obtain three quotes for the item, when practical. The purchase shall be approved by the Administrator prior to ordering the item. In the Administrator's absence, the purchase shall be approved by the Village President prior to ordering the item. Although no formal action is necessary, the Administrator shall make the Village Board aware of any emergency purchases that occur.

XII. Purchases of \$10,000.00 or more not covered by Sec. 62.15 Wisconsin Statutes.

If the estimated price of an item is over \$10,000, approval to purchase the item is needed from the Village Board with a recommendation from the appropriate Village Committee. Every effort must be made to send out enough bids or quotation requests in order to receive a minimum of three (when practical) in order for the proper Village Committee to make a recommendation to the Village Board. Appropriate notices shall be published, plans and specifications shall be distributed, and

Appendix B: Financial Policies

bids or quotations shall be opened and examined and a report shall be made to the appropriate Board Committee concerning the bids or quotations received. The report shall contain a recommendation concerning the bid or quotation to be accepted or rejected. If a bid or quotation other than the lowest bid or quotation is recommended, the report shall state the reasons for such recommendation.

XIII. Public construction over \$25,000.

All public construction in which the estimated cost exceeds \$25,000 shall be let by contract to the lowest responsible bidder. The bidding process shall incorporate the requirements in Section 62.15 and 66.0901 Wisconsin Statutes. Any project receiving only one bid shall be rebid unless it is approved by a three-fourths vote of the Board. The Village has the right to reject any and all quotes and/or bids.

XIV. Change orders on public construction contracts.

Whenever it is reasonably possible, a proposed increase in the cost of a public construction contract resulting from a change in the scope of the project shall be presented to the appropriate Village Committee and Village Board for approval provided that it will not result in a costly delay to the construction project. If the cost of delaying the project is prohibitive, change orders which are a result of a change in the scope of the project shall be approved by the appropriate staff member and the Administrator. The chairperson of the appropriate Village Committee shall be made aware of any change orders approved by a staff member. All change orders must be approved by the appropriate Village Committee and Village Board prior to final payment on the contract.



Capital Improvement Program Policy

Adopted: August 12, 2019

I. Purpose

To provide a decision-making process for the evaluation, selection and multi-year scheduling of public physical improvements based on a projection of available fiscal resources and the community's priorities.

II. Organizations Affected

The Village of Union Grove has a substantial investment in buildings, equipment, parks and public infrastructure, including its utilities. Prudent management of these investments is the responsibility of Village government. In order to fulfill this responsibility but remain within fiscally prudent parameters, the Village has enacted this policy for development of the capital improvement budget. This policy applies to all capital budgets of the Village, including general Village functions and utility funds.

III. Policy

This policy establishes a Capital Improvement Program to:

1. Ensure the timely renewal and extension of the Village's physical facilities;
2. Serve as the linkage in the Village's planning for physical development between comprehensive plans and the annual budget process;
3. Maintain control over the Village's long-term debt in relation to the Village's financial capacity;
4. Ensure coordinated capital development.

IV. Definitions

1. Capital Improvement Program (CIP) - A comprehensive and systematic program designed to facilitate the planning, budgeting and funding of all Capital Improvement Projects. This shall include the Equipment Replacement Program, as well as any projects which meet the below definition(s).

Appendix B: Financial Policies

2. Capital Improvement Project Threshold - Projects meeting the below definition shall be included in the Capital Improvement Program document rather than the Operating Budget document, as determined by the Village Administrator.
 - a. A project expected to have a useful life greater than five years and an estimated cost of \$5,000 or more. Capital projects include the construction, purchase, or major renovation of buildings, utility systems, or other structures; purchase of land and major landscaping projects; purchase of machinery or equipment.
3. Capital Improvement Schedule - A summary schedule of all approved capital improvement projects. The program shall be a five-year period (at minimum). The program shall be annually revised.
4. Capital Improvement Plan - A comprehensive planning document including all approved projects in the five-year Capital Improvement Program. This document will include the Capital Improvement Schedule and the Equipment Replacement Schedule, as well as funding source information, linkages to other planning documents and other similar data and analysis.
5. Capital Budget - The capital budget includes those projects scheduled for activity and funding in the next budget year. The capital budget shall be presented annually by the Village Administrator to the Village Board, in conjunction with the normal budget process, for consideration and adoption. The source of financing for each project in the budget shall be identified. The capital budget and the Capital Improvement Schedule shall only include those project costs or portions thereof, that the Village is responsible for funding. This would include grant proceeds received on a reimbursement basis, but would not include non-local funding for which the Village does not need to front the money.
6. Capital Fund - To ensure proper accounting and financial management the Village shall create and maintain a Capital Fund for the purposes of financing and accounting for the cost of Capital Improvement Projects. This fund shall be accounted for in the Financial Statement of the Annual Auditor's Report and will be maintained by the Village Treasurer.

V. Schedule

CIP requests shall be presented by the Village Administrator and/or the requesting department head to the Finance Committee during the budget preparation process – typically, in September of each year. Final consideration and adoption of the CIP by the Village Board may occur concurrently with the annual budget adoption or prior thereto.

Appendix B: Financial Policies

VI. Project Prioritization

A CIP Request Form shall be prepared by staff for each project being requested for the upcoming budget year. The request form shall include a justification statement for why the project deserves to be prioritized. Staff can refer to the following list of criteria that may help justify the reason for prioritizing a project:

- Project is mandated by local, State or Federal regulations.
- Project is a high priority of the Village Board, based on the most current Comprehensive Plan or other subsidiary plans.
- Project protects the health and safety of the Village, its residents, visitors and employees.
- Project prevents irreparable damage to existing facilities.
- Project leverages local funding with other non-local funding sources.
- Project finishes a partially completed project
- Project maintains service levels.
- Project results in increased efficiency.
- Project reduces operational costs.
- Project significantly reduces losses in revenue or provides for significant increased revenues.
- Project provides an expanded level of service or new public facility.

VII. Finance Committee Criteria

The following items should be considered by the Finance Committee as criteria for determining how a project should be incorporated into the CIP:

- Information provided on CIP Request Form (including photos and justification statement).
- Cost in consideration of available funding, including non-local funding opportunities.
- Compatibility with other Village planning documents.
- Project benefits in relation to costs:
 - Projects directly affecting the health and safety of citizens shall have priority over all other projects
 - Projects accruing benefits to a larger number of citizens shall have priority over projects benefiting a smaller number of citizens
- Project operating costs - Projects will be evaluated on the basis of additions and/or savings to the Village's operating costs
- Economic Development Impact - Projects will be evaluated on the basis of their overall impact on the Village's economic base, including the likelihood that the project will spur other private and public sector development, create new jobs or

Appendix B: Financial Policies

assist in retaining current jobs, or otherwise positively impact the Village's economic base.

- Project Readiness - Projects will be evaluated on the ability to move the project expeditiously to completion
- Provide a balance of capital expenditures among the various service sectors.