

Village of Forreston
2020-2021 Budget

	18-19 Actual	19-20 Projected	20-21 Budget
GENERAL FUND			
Estimated Cash Balance May 1			298,072
Revenue			
Property Tax	40,359	40,063	40,100
Road and Bridge Tax	24,651	24,391	24,500
Sales Tax	116,671	116,727	116,700
State Income Tax	149,597	151,830	151,830
Corp Personal Prop Replacement Tax	9,648	10,812	14,690
Local Use Tax	43,413	32,101	51,333
Liquor License Fee	5,720	-	3,150
Television Franchise Fee	14,063	15,883	14,000
Amusement License Fee-Gaming Tax	12,621	14,542	11,000
Building Permit Fee	2,085	1,876	4,500
Trailer Court Fee	665	155	410
Fines	13,867	8,057	8,000
AT&T Tower Lease			15,000
Interest Income	2,942	1,975	2,000
Grant-Donations Police Dept.	9,584	5,228	7,500
Tree Trimming Donations		-	-
Sidewalk Improvement Donations		-	-
Transfer from Other Funds			65,250
Safe Routes Loan			179,590
Safe Routes Reimbursement			20,000
Miscellaneous Revenue	1,196	578	2,000
	447,082	424,216	731,553
Total Revenue			
Total Funds Available			1,029,626
Expenditures			
Administration Department	60,058	68,383	87,350
Police Department	163,988	159,981	178,941
Streets & Alleys Department	194,618	160,384	391,533
Other Expenses	150,000	-	15,000
Total Expenditures	568,665	388,749	672,824
Cash Balance May 30			356,802

	18-19 Actual	19-20 Projected	20-21 Budget
GENERAL FUND, continued			
Administration Department			
<u>Personnel</u>			
Compensated Absences			
Salaries - Full Time		-	
Salaries - Part Time	16,661	17,204	17,730
Salaries - Elected Officials	16,960	15,000	18,600
Salaries - Appointed Officials	3,700	3,700	3,700
Health Insurance	968		2,850
Building Permit Inspection	182		500
Total Personnel	38,471	35,904	43,380
<u>Contractual Services</u>			
Maintenance - Buildings	1,579	12,685	10,000
Maintenance - Equipment	612	977	1,000
Telephone	551	501	700
GIS Services	863	863	870
Training and Travel	-	218	500
Postage	573	385	1,000
Advertising	1,206	1,693	1,200
Data Processing Services - Website	1,110	302	1,200
Legal Services	9,182	8,556	10,000
Ordinance Codification	500	750	4,500
Dues	355	355	500
Historical Fund Expense	-	-	1,500
Total Contractual Services	16,531	27,285	32,970
<u>Commodities</u>			
Operating Supplies	1,448	1,478	1,500
<u>Other Expenses</u>			
Miscellaneous Expenses	2,326	2,175	3,000
<u>Capital Outlay</u>			
Office Equipment	525	791	4,000
Computer Software	759	750	2,500
Total Capital Outlay	1,284	1,541	6,500
Total Administration Department Expenditure	60,058	68,383	87,350

	18-19 Actual	19-20 Projected	20-21 Budget
GENERAL FUND, continued			
Police Department			
<u>Personnel</u>			
Compensated Absences			
Salary - Police Chief	63,639	59,539	61,678
Salaries -Full Time	40,830	40,290	41,737
Salary - Part time	23,295	29,268	31,435
Health Insurance	22,898	12,933	14,891
Total Personnel	150,662	142,031	149,741
<u>Contractual Services</u>			
Maintenance - Vehicle	1,265	3,455	4,000
Maintenance - Animal Shelter		-	100
Maintenance - Equipment	1,065	2,207	7,600
Telephone	1,776	2,193	2,000
Training	720	650	1,500
Total Contractual Services	4,826	8,505	15,200
<u>Commodities</u>			
Supplies	759	881	1,000
Gas and Oil	7,355	7,677	8,000
Programs			2,000
Uniforms	62	22	1,000
Total Commodities	8,176	8,579	12,000
<u>Capital Outlay</u>			
Office Equipment	324	866	2,000
 Total Police Department Expenditures	 163,988	 159,981	 178,941

	18-19 Actual	19-20 Projected	20-21 Budget
GENERAL FUND, continued			
Streets and Alleys Department			
<u>Personnel</u>			
Compensated Absences			
Salary - Supt. of Public Works	29,184	24,145	25,603
Salaries - Full Time	39,215	39,885	34,516
Salaries - Part Time	9,055	8,109	10,262
Salaries - Snow Removal	627		
Health Insurance	16,201	7,592	11,932
Total Personnel	94,281	79,732	82,313
<u>Contractual Services</u>			
Maintenance - Buildings	241	1,388	2,500
Maintenance - Vehicles	1,613	2,187	5,000
Maintenance - Equipment	80	-	5,000
Maintenance - Streets	18,297	9,230	20,000
Snow Removal	560	-	500
Telephone	668	572	800
Tree Removal and Replacement	11,225		13,000
Utilities	259	819	1,000
Street Lighting	20,320	20,648	21,000
Tree Donation Expenditure	-	-	-
Sidewalk Donation Expenditure	-		-
Parking Lot Rental	1,700	1,700	
Safe Routes			183,420
Engineering Services	1,409	8,306	6,000
Total Contractual Services	56,372	44,850	258,220
<u>Commodities</u>			
Gas and Oil	8,551	8,808	10,000
Maintenance Supply - Sidewalks			1,000
Maintenance Supply - Streets	17,346	15,208	15,000
Maintenance Supply - Vehicles & Equip	6,635	10,026	8,000
Maintenance Supply - Buildings	245	155	500
Maintenance Supply - Snow Control	7,792	195	8,000
Tools	3,168	992	3,000
Total Commodities	43,738	35,385	45,500
<u>Other Expenses</u>			
Miscellaneous Expense	226	417	500
<u>Capital Outlay</u>			

	18-19 Actual	19-20 Projected	20-21 Budget
Equipment			5,000
Total Streets and Alleys Dept Expenditures	194,618	160,384	391,533

GENERAL FUND, continued

Other Expenses

Transfer to Capital Development Fund	-		15,000
Transfer to Capital Improvement	150,000	-	-
Contingencies	-		-
Total Other Expenses	150,000	-	15,000
Total General Fund Expenditures	568,665	388,749	672,824

SOCIAL SECURITY FUND

Beginning Balance May 1			51,727
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Revenue

Property Tax	25,004	27,111	25,000
Personal Property Replacement Tax	3,243	3,516	3,443
Interest Income	323	408	200
Transfer from other funds	-	-	-
Total Revenue	28,570	31,034	28,643

Total Funds Available			80,370
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Expenditures

Employer's Contribution to FICA	21,939	21,993	21,065
Employer's Medicare	5,274	5,144	4,929
Total Social Security Fund Expenditures	27,213	27,136	25,994

Ending Balance April 30			54,376
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PARK FUND

Beginning Balance May 1			64,721
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Revenue

	18-19 Actual	19-20 Projected	20-21 Budget
Property Tax	11,252	11,126	11,181
Interest Income	404	505	300
Park Contributions - Transfer from Cap. Dev.	-	-	5,000
Miscellaneous Revenue	-	-	-
Total Revenue	<u>11,656</u>	<u>11,630</u>	<u>16,481</u>
Total Funds Available			<u>81,202</u>

Expenditures

Personnel

Salaries	-	-	3,600
Total Personnel	<u>-</u>	<u>-</u>	<u>3,600</u>

Contractual Services

Professional Services	-	91	25,000
Maintenance - Grounds	852	2,575	4,000
Garbage Disposal	418	420	500
Utilities	-	-	-
Total Contractual Services	<u>1,270</u>	<u>3,086</u>	<u>29,500</u>

Commodities

Maint Supply - Grounds	1,906	9,733	4,000
Playground Equipment	124	124	3,000
Memorial Purchases	-	-	-
Total Commodities	<u>2,030</u>	<u>9,857</u>	<u>7,000</u>

Other Expenses

Contingencies	-	-	1,000
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Capital Outlay

Equipment	223	2,220	3,000
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Total Park Fund Expenditures	<u>3,523</u>	<u>15,163</u>	<u>40,500</u>
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Ending Balance April 30			<u>40,702</u>
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INSURANCE FUND

Beginning Balance May 1			<u>22,404</u>
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Revenue

	18-19 Actual	19-20 Projected	20-21 Budget
Property Tax	37,007	37,152	35,500
Interest Income	204	231	200
Transfer from General Fund	-	-	-
Total Revenue	<u>37,211</u>	<u>37,383</u>	<u>35,700</u>
Total Funds Available			<u>58,104</u>

Expenditures

Risk Management Expense	32,475	32,422	33,500
Unemployment Insurance	529	278	500
Total Insurance Fund Expenditures	<u>33,004</u>	<u>32,699</u>	<u>34,000</u>
Ending Balance April 30			<u>24,104</u>

BAND FUND

Beginning Balance May 1			<u>\$ 5,317</u>
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Revenue

Property Tax	800	804	800
Interest Income	35	41	25
Total Revenue	<u>834</u>	<u>845</u>	<u>825</u>
Total Funds Available			<u>6,142</u>

Expenditures

Municipal Band	1,200	1,200	800
Total Band Fund Expenditures	<u>1,200</u>	<u>1,200</u>	<u>800</u>
Ending Balance April 30	-	-	<u>5,342</u>

CIVIL DEFENSE FUND

Beginning Balance May 1			<u>\$ 5,518</u>
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Revenue

Property Tax	362	363	362
Interest Income	32	41	20
Total Revenue	<u>393</u>	<u>404</u>	<u>382</u>

	18-19 Actual	19-20 Projected	20-21 Budget
Total Funds Available			<u><u>5,900</u></u>
Expenditures			
Maintenance - Vehicles & Equipment	-	-	<u>3,900</u>
Total Civil Defense Fund Expenditures	-	-	<u><u>3,900</u></u>
Ending Balance April 30			<u><u>2,000</u></u>

PUBLIC LIBRARY FUND

Beginning Balance May 1			<u><u>110,884</u></u>
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Revenues			
Property Tax - Library	22,574	22,274	22,300
Property Tax - Social Security & Medicare	1,600	1,700	1,600
Property Tax - Building Maintenance	2,931	2,967	2,960
Personal Property Replacement Tax	2,064	1,693	2,200
Fees, Fines	1,738	1,923	2,500
Dedicated Grants			10,000
Fund Raising	-	275	1,000
Interest Income	950	685	1,500
Community Room Fees	475	600	1,200
Per Capita Grant	1,808	1,808	1,807
Donations and Gifts	3,000	3,000	10,000
Miscellaneous Revenue	86	58	100
Total Revenue	<u><u>37,224</u></u>	<u><u>36,982</u></u>	<u><u>57,167</u></u>

Total Funds Available			<u><u>168,051</u></u>
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Expenditures			
<u>Personnel</u>			
Salaries - Part Time	20,191	19,988	27,000
Employer's FICA	1,251	1,239	2,000
Employer's Medicare	292	290	-
Unemployment Compensation	5	78	200
Total Personnel	<u><u>21,738</u></u>	<u><u>21,594</u></u>	<u><u>29,200</u></u>

<u>Contractual Services</u>			
Maintenance - Buildings	4,056	1,984	6,500

	18-19 Actual	19-20 Projected	20-21 Budget
Maintenance - Grounds	757	-	1,000
Utilities	3,877	3,368	4,000
Custodial Services	741	653	840
Total Contractual Services	9,431	6,005	12,340

PUBLIC LIBRARY FUND, Continued

Commodities

Operating Supplies	2,671	1,869	3,000
Library Books & Materials	508	416	2,000
Grant Purchases - Other	-	-	10,000
Gift Purchases	6,648	5,221	15,000
Grant Purchases - Per Capita	1,817	1,141	1,807
Programming	535	214	1,000
Computer Hardware	325	-	2,000
Computer Software	146	131	1,000
Computer Upgrade - Maintenance	140	160	500
Prairie Cat / OCLC	1,203	1,214	1,200
Total Commodities	13,994	10,366	37,507

Other Expenses

Miscellaneous	41	54	500
Community Room	797	701	1,200
Fund Raising Expense	-	-	500
Total Other Expenses	838	755	2,200

Capital Outlay

Equipment	-	-	1,000
Building Construction	-	-	-
Architect Fee	-	-	-
Total Capital Outlay	-	-	1,000

Total Public Library Fund	46,000	38,720	82,247
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Ending Balance April 30			85,804
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WATER AND SEWER FUND

Beginning Balance May 1			424,645
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Revenue

	18-19 Actual	19-20 Projected	20-21 Budget
Late Penalty Charges	11,160	11,115	10,000
Water Service Income	181,372	189,351	190,000
Sewer Service Income	370,789	364,094	375,000
Water Service Hook-up Fees	800	-	800
Sewer Service Hook-up Fees	650	-	800
Turn-On or Shut-Off Fees	948	310	800
Credits Granted	1,470	2,388	1,700
Interest Income	1,427	2,091	1,800
Sewer Cleaning Rental	-	-	-
Transfer from Capital Improvement		-	-
Tower Lease	4,200	4,200	4,200
Miscellaneous Revenue	3,459	2,202	2,000
Total Revenue	<u>573,335</u>	<u>570,975</u>	<u>583,700</u>
Total Funds Available			<u>1,008,345</u>

Expenditures

Water Department	480,936	223,577	292,672
Sewer Department	287,814	354,153	278,172
Total Expenditures	<u>768,750</u>	<u>577,730</u>	<u>570,843</u>
Ending Balance April 30			<u>437,502</u>

Water Department Expenditures

Personnel

Compensated Absences	-		
Salary - Supt. of Public Works	21,889	18,116	19,202
Salary - Full Time	29,411	29,914	25,887
Salary - Part Time	12,491	12,905	13,298
Health Insurance	12,877	7,525	11,085
Unemployment Compensation	118	79	200
Total Personnel	<u>76,785</u>	<u>68,539</u>	<u>69,672</u>

Contractual Services

Maintenance - Buildings	91	1,635	1,000
Maintenance - Vehicles	574	-	5,000
Maintenance - Equipment	3,190	1,998	3,000
Maintenance - Water System	8,415	6,572	10,000
Telephone	1,375	2,251	2,000
Utilities	16,159	15,559	17,000

	18-19 Actual	19-20 Projected	20-21 Budget
Postage	2,007	1,476	3,000
Advertising	(0)	-	500
Training	443	992	1,000
Data Processing - Software	1,881	1,023	2,000
Engineering Services	-	1,365	5,000
Testing Expense	2,055	2,417	3,000
Total Contractual Services	36,189	35,289	52,500

Commodities

Office Supplies	571	389	500
Gas and Oil	2,230	2,316	3,500
Maint Supply - Vehicles & Equipment	2,248	2,741	3,000
Maint Supply - Water System	11,748	7,805	10,000
Maint Supply - Buildings	499	3,170	2,000
Operating Supplies	764	927	1,000
Chemicals	1,794	2,019	3,000
Total Commodities	19,854	19,368	23,000

Other Expenses

Transfer to Capital Improvement	107,500	100,000	100,000
Transfer to Other Funds	-	-	-
Contingencies	497	288	500
Total Other Expenses	107,997	100,288	100,500

Capital Outlay

Meters	2,285	-	2,000
Valves and Hydrants	4,413	93	4,000
Equipment		-	5,000
Water System Improvements		-	20,000
Depreciation Expense	217,853		
Water Tower Maintenance Agreement	15,561		16,000
Total Capital Outlay	240,112	93	47,000

Total Water Department Expenditures	480,936	223,577	292,672
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Sewer Department Expenditures

Personnel

Compensated Absences			
Salary - Supt. of Public Works	21,890	18,116	19,202
Salary - Full Time	29,409	29,914	25,887
Salary - Part Time	12,487	12,901	13,298

	18-19 Actual	19-20 Projected	20-21 Budget
Health Insurance	12,877	7,525	11,085
Unemployment Compensation	118	79	200
Total Personnel	<u>76,780</u>	<u>68,535</u>	<u>69,672</u>
<u>Contractual Services</u>			
Maintenance - Buildings	3,224	5,298	1,000
Maintenance - Vehicles	574	-	3,000
Maintenance - Equipment	9,913	1,492	5,000
Maintenance - Sewer System	7,978	10,052	10,000
Permit Fees	5,000	5,000	5,000
Telephone	1,796	1,692	2,000
Utilities	23,477	15,521	18,000
Postage	1,621	1,299	3,000
Advertising	-	-	500
Training		464	2,000
Data Processing - Software	1,881	-	2,000
Testing Expense	1,927		2,500
Engineering Services	-	462	1,000
CDAP Engineering		-	-
CDAP Construction	-	-	-
CDAP Grant Administration	-	-	-
Total Contractual Services	<u>57,389</u>	<u>41,280</u>	<u>55,000</u>
<u>Commodities</u>			
Office Supplies	445	173	500
Gas and Oil	2,231	2,250	3,500
Maint Supply - Vehicles & Equipment	5,488	45	4,000
Maint Supply - Buildings	1,432	122	2,000
Maint Supply - Sewer System	4,240	1,246	5,000
Operating Supplies	1,004	227	1,000
Lab Supplies	1,935	1,892	2,000
Chemicals	3,946	2,061	5,000
Total Commodities	<u>20,721</u>	<u>8,015</u>	<u>23,000</u>
<u>Other Expenses</u>			
Bond Principal	-		-
Transfer to Other Funds	7,500		-
Contingencies	424	324	500
Bond Interest	-		-
Transfer to Capital Improvement	125,000	236,000	125,000
Equipment	0	-	5,000
Total Other Expenses	<u>132,924</u>	<u>236,324</u>	<u>130,500</u>

	18-19 Actual	19-20 Projected	20-21 Budget
Total Sewer Department Expenditures	287,814	354,153	278,172
Total Water and Sewer Fund Expenditures	768,750	577,730	570,843

CAPITAL DEVELOPMENT FUND

Beginning Balance May 1 240,463

Revenue

Interest Income	1,635	1,933	1,500
Miscellaneous Revenue	-	-	-
Transfer from Other Funds	-	-	15,000
Total Revenue	1,635	1,933	16,500

Total Funds Available 256,963

Expenditures

Equipment and Vehicles	-		20,000
Buildings and Land	5,000	5,000	10,000
Transfer to Other Funds	-	-	-
Total Capital Development Fund Expenditure	5,000	5,000	30,000

Ending Balance April 30 226,963

AUDIT FUND

Beginning Balance May 1 18,620

Revenue

Property Tax	10,003	11,046	11,000
Interest Income	113	155	80
Total Revenue	10,116	11,201	11,080

Total Funds Available 29,700

Expenditures

	18-19 Actual	19-20 Projected	20-21 Budget
Audit Expense	9,200	7,000	10,000
Contingencies	-	-	-
Total Audit Fund Expenditures	<u>9,200</u>	<u>7,000</u>	<u>10,000</u>
Ending Balance April 30			<u>19,700</u>

MOTOR FUEL TAX FUND

Beginning Balance May 1			<u>72,741</u>
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Revenue

Motor Fuel Tax Allotments	36,706	32,371	\$35,933
Interest Income	422	637	300
Miscellaneous Revenue	-	-	-
Total Revenue	<u>37,128</u>	<u>33,007</u>	<u>36,233</u>

Total Funds Available			<u>108,974</u>
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Expenditures

Contractual Services	-	49,999	50,000
State Route Project	-	-	-
Total Motor Fuel Tax Fund Expenditures	<u>-</u>	<u>49,999</u>	<u>50,000</u>

Ending Balance April 30			<u>58,974</u>
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CAPITAL IMPROVEMENT & REPLACEMENT FUND

Beginning Balance May 1		20,613	<u>6,544</u>
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Revenue

Interest Income	613	185	800
Transfer from Water and Sewer Fund	240,000		225,000
New Meter Grant			200,000
IEPA Water Main Replacement Loan			1,755,092
IEPA Lead Service Loan			2,449,904
IEPA Water Meter Replacement Loan			470,046
New Meter - Water Service Income			8,550
Debt Service - Water Service Income		-	30,000

	18-19 Actual	19-20 Projected	20-21 Budget
Transfer from General Fund	150,000	-	-
Total Revenue	<u>390,613</u>	<u>185</u>	<u>5,139,391</u>
 Total Funds Available		20,798	<u>5,145,935</u>
Expenditures			
Water/Sewer Improvements	-	-	203,000
Capital Improvements Sewer	3,175		
IEPA WWTP Loan Repayment	46,985	166,103	170,000
Lead Service Replacement Project			2,414,904
Water Main Replacement Phase 1			1,634,592
Water Meter Replacement Project			475,421
Transfer to other funds			65,250
Depreciation Expense	14,275		
Engineering	103		700
Total Expenditures	<u>64,538</u>	<u>166,103</u>	<u>4,963,866</u>
 Ending Balance April 30	83,702		<u>182,069</u>

IMRF FUND

Beginning Balance May 1			<u>\$31,106</u>
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Revenue

Property Tax	35,007	33,136	33,000
Interest Income	256	271	200
Transfer from General Fund	-	-	-
Total Revenue	<u>35,263</u>	<u>33,407</u>	<u>33,200</u>

Total Funds Available			<u>64,306</u>
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Expenditures

IMRF Contributions	<u>34,243</u>	<u>45,865</u>	<u>35,787</u>
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Ending Balance April 30	12,549		<u>28,519</u>
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BDD FUND

Beginning Balance May 1			<u>89,275</u>
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Revenue

	18-19 Actual	19-20 Projected	20-21 Budget
Sales Tax	58,521	61,441	61,000
Interest	227	550	110
Total Revenue	<u>58,748</u>	<u>61,441</u>	<u>61,000</u>
Total Funds Available			<u>150,275</u>

Expenditures

Sidewalks			25,000
Street Lighting		11,796	
Storm Sewer	4,730	4,730	15,000
Village BDD Reimbursement			10,000 5K left
Business Applications	-	-	25,000
Total BDD Fund Expenditures	<u>4,730</u>	<u>16,526</u>	<u>75,000</u>
Ending Balance April 30			<u>75,275</u>

TIF FUND

Beginning Balance May 1			<u>17,653</u>
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Revenue

Property Tax			21,000
Interest			110
Total Revenue	<u>-</u>	<u>-</u>	<u>21,000</u>

Total Funds Available			<u>38,653</u>
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Expenditures

Safe Routes to School Project			20,000
Business Applications			3,000
Village TIF Reimbursement	-	-	- 55K left
Total TIF Fund Expenditures	<u>-</u>	<u>-</u>	<u>23,000</u>

Ending Balance April 30			<u>15,653</u>
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